

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 4

GOVERNMENT OF GOA

Department of Finance
(Rev. & Cont.)

Notification

4/5/2005-Fin(R&C)(2)

In exercise of the powers conferred by section 83 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax Rules, 2005.

(2) They shall come into force on such date as the Government may, by notification, in the Official Gazette, appoint.

2. *Definitions.*— (1) In these rules, unless the context otherwise requires,—

(a) "Act" means the Goa Value Added Tax Act, 2005; (Act No. 9 of 2005);

(b) "Additional Commissioner of Commercial Taxes" means a person appointed as Additional Commissioner under sub-section (2) of section 13 of the Act;

(c) "Appellate Authority" means the Additional Commissioner of Commercial Taxes or the Assistant Commissioner of Commercial Taxes or such other officer not lower than a Junior Scale Officer of Goa Civil Service,

appointed by the Government as Appellate Authority;

(d) "Appropriate Assessing Authority" means;—

- (i) in relation to any particular dealer, the Assistant Commissioner of Commercial Taxes or the Commercial Tax Officer, or the Assistant Commercial Tax Officer, within whose jurisdiction the dealer's place of business is situated;
- (ii) in relation to a dealer who has more than one place of business in the State of Goa, Assistant Commissioner of Commercial Taxes or the Commercial Tax Officer or the Assistant Commercial Tax Officer, within whose jurisdiction the Head Office of such business is situated in the State of Goa;
- (iii) in relation to non-resident dealer, as defined in clause (t) of section 2 of the Act, the Commercial Tax Officer or the Assistant Commercial Tax Officer, nominated by the Commissioner for the purpose:

Provided that the Assistant Commissioner of Commercial Taxes, Commercial Tax Officer or the Assistant Commercial Tax Officer posted in the office of the Commissioner shall be the Appropriate Assessing Authority in respect of such dealers and for such purposes including registration, assessment, re-assessment, recovery, enforcement, etc., as the Commissioner may, by a special or general order, specify;

- (e) "appropriate Government treasury" means any treasury or taluka sub-treasury or the Reserve Bank of India, or a branch of the State Bank of India or its subsidiary or any bank so notified by the Government, situated in the area in which the dealer concerned has his place of business or the head office, if the business is carried on at more than one place in the State;
- (f) "Assistant Commissioner of Commercial Taxes" means a person appointed as Assistant Commissioner by the Government under sub-section (2) of section 13 of the Act;
- (g) "Assistant Commercial Tax Officer" means a person appointed as Assistant Commercial Tax Officer by the Government under sub-section (2) of section 13 of the Act;
- (h) "Commercial Tax Officer" means a person appointed as Commercial Tax Officer by the Government under sub-section (2) of section 13 of the Act;
- (i) "Commercial Tax Inspector" means a person appointed as Commercial Tax Inspector by the Government under sub-section (2) of section 13 of the Act;
- (j) "Form" means a form appended to these rules;
- (k) "month" means a calendar month;
- (l) "prescribed authority" means an Officer of the Commercial Taxes Department, appointed as to carry out the purposes of the Act or these rules;
- (m) "return period" means the period for which the returns are to be furnished by a dealer under these rules;
- (n) "Sale Bill or Cash Memorandum" means a bill issued by a dealer in support of his sale and which is not a Tax Invoice;
- (o) "sales tax practitioner" means a person enrolled in accordance with these rules as sales tax practitioner;
- (p) "Schedule" means Schedule appended to these rules;
- (q) "section" means section of the Act;
- (r) "Tax Invoice" means an invoice issued by one registered dealer to another registered dealer in respect of sales made by him within the State, of goods taxable under the Act;
- (s) "TIN" means the Tax-Payers Identification Number;
- (t) "VAT" means Value Added Tax;
- (u) "warehouse" means any enclosure, building or vessel in which any person or dealer keeps stock of goods for sale or resale or for consumption.
- (2) Words and expressions used in these rules and not defined but defined in the Act shall have the same meaning respectively assigned to them under the Act.
3. *Tax period.*— The tax period for every registered dealer, other than those opting for payment of composition of tax under section 7 of the Act, shall be one calendar month or with reference to any particular dealer, such period as may be specified by the Appropriate Assessing Authority.
4. *Determination of taxable turnover.*— (1) For the purpose of determining the turnover of sales of goods for levying tax under sub-section (1) of section 5 of the Act, the following deductions shall be allowed from total turnover,—
- turnover of sales of goods on which no tax is leviable under the Act;
 - turnover of sales of goods which has been exempted from tax;
 - which have been taken place in the course of inter-state trade within the meaning of section 3 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or in the course of import of the goods into or export of the goods out of the Territory of India within the meaning of section 5 of the said Central Sales Tax Act, 1956;
 - the sale price of the goods returned to the dealer by the purchaser within a period of six months from the date of delivery thereof;
 - sales made outside the State of goods stock transferred/consigned to other States;
 - sales through local agents (registered dealer) on behalf of the principal.

2) A registered dealer may in respect of any sale effected by him to unregistered dealer or consumer on which tax is payable by him and where he has not separately collected any amount by way of tax or has not otherwise deducted from the aggregate of sale-prices any amount by way of tax, deduct from the sale price of the goods the amount arrived at by applying the following formula:—

$$\text{Amount of tax} = \frac{\text{Rate of tax} \times \text{aggregate of sale-prices}}{100 \text{ plus rate of tax}}$$

Explanation.— where the turnover of a dealer is taxable at different rates the aforesaid formula shall be applied separately in respect of each part of the turnover liable to a different rate of tax.

5. *Reimbursement of tax to specialized agencies of UNO, etc.*— Any specialized agencies of United Nation Organizations, etc. claiming reimbursement of tax under sub-section (1) of section 6 of the Act, shall submit their claim for such reimbursement to the Commissioner in Form VAT – XXIX alongwith the sale bill in original for the purchase of the goods from a registered dealer within a period of three months from the date of such purchase. No such claim for reimbursement shall be entertained if the amount of tax involved is less than Rs. 5000/ in any single transaction.

6. *Composition of tax.* — (1) Any registered dealer covered under Schedule 'E' to the Act may apply to the Appropriate Assessing Authority in Form VAT-XIII to compound the tax assessable, within thirty days from the date of commencement of financial year:

Provided the Appropriate Assessing Authority may entertain an application for composition of tax filed by the dealer beyond 30 days but not later than 60 days from the date of commencement of financial year, on payment of late fee of Rs. 50/-, per day of delay.

(2) The dealer shall not be eligible for composition of tax in case he.—

- (i) makes sales in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956, (Central Act 74 of 1956);
- (ii) brings any goods in the State of Goa or to whom any goods are dispatched from any place outside the State;

- (iii) makes consignment sale/stock transfers;
- (iv) makes sales in the course of import of goods into or export of the goods out of the territory of India, within the meaning of section 5 of the said Central Sales Tax Act, 1956;
- (v) receives any goods for sale on consignment basis or effects sales on behalf of the principal;
- (vi) manufactures any goods for sale other than covered under entry (2) of Schedule 'E' to the Act;
- (vii) is a non-resident dealer.

(3) The Appropriate Assessing Authority upon scrutiny of application received from the dealer under sub-rule (1) and if it is found in order shall grant him the certificate in Form VAT-XIV.

(4) The permission so granted shall be valid initially for a period of one year and thereafter be renewed every year upon application in that behalf from the concerned dealer alongwith the declaration as regards to his turnover during the immediate preceding year. The application for renewal of the certificate shall be made within a period of 30 days from the date of expiry of the said certificate:

Provided that the Appropriate Assessing Authority may entertain an application for renewal of certificate of composition of tax beyond 30 days but not later than 60 days on payment of late fee of Rs. 50/- per day of delay.

The dealer applying for renewal of his certificate of composition of tax shall submit the certificate issued to him to the Appropriate Assessing Authority alongwith the application.

(5) A dealer to whom a certificate of composition of tax in Form VAT – XIV has been granted if found covered any time during the year under any of the contingencies as stated in sub-rule (2) above, such certificate shall stand withdrawn from the date of such contingency.

The input tax credit on the stock held by the dealer on the date of such withdrawal shall be allowed to him in accordance with the provisions of sub-rule (1) of rule 7 of these rules.

(6) The payment of the amount of composition tax at the rate specified in Schedule 'E' to the Act

shall be made by the respective dealer quarterly in Form VAT-V in the appropriate Government treasury, within 30 days from the end of the quarter to which the payment relates.

(7) The dealer to whom the composition benefit has been granted, shall file return of his sales for every quarter in Form VAT-IV, within 30 days from the end of the quarter alongwith a copy of challan acknowledging receipt of tax.

7. *Input tax credit.*— (1) An input tax credit claimed in respect of goods in hand at the time of registration shall be allowed if the dealer has an invoice or invoices proving that the goods were purchased by him within the State and within three months preceding the date of commencement of validity of registration certificate:

Provided that in working out the input tax credit, the purchases made during the period prior to the appointed day, if any, shall be excluded.

(2) Where a registered dealer makes sales of taxable and exempt goods, the following conditions shall apply for arriving at the eligible input tax credit—

(i) where all the sales of a registered dealer for that tax period are taxable, the whole of the input tax may be claimed as a credit.

(ii) where only a part of the sales of a registered dealer for any tax period is taxable, the amount of input tax credit shall be worked out in proportion of taxable turnover to the turnover of sales of goods on the purchases of which input tax credit is claimed.

(iii) Where a registered dealer makes sale of taxable goods, exempt goods and exempt transaction in a tax period, he shall make the calculation of input tax credit in proportion to such sales. Input tax credit in respect of stock transfers will be subject to the provisions of sub-section (3) of section 6 of the Act.

Explanation.— "exempt transactions" means stock transfers and consignment sales.

(3) No input tax credit shall be available to the purchasing registered dealer in respect of purchases made by him on the strength of sale bill or cash memorandum. No input tax credit shall

also be available in respect of goods purchased from outside the State.

(4) Invoice to be issued by industrial unit covered under the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2003 or under the modified or replaced new Scheme, shall be termed as "Restrictive Tax Invoice" and input tax credit admissible against such purchases shall be governed as per relevant condition in the said scheme.

8. *Input tax credit on stock held on the appointed day.*— (1) If on the appointed day a registered dealer has in stock goods, other than capital goods, on which sales tax has been paid under the earlier law, he shall make a declaration to the Appropriate Assessing Authority in the form to be notified by the Commissioner and submit the total value of stock of goods held on the appointed day which shall entitle him to claim input tax credit on the goods purchased on payment of tax under the earlier law.

(2) The conditions for claiming input tax credit on such stock shall be as under:-

(a) The dealer claiming input tax credit must be registered under the Act, on the appointed day.

(b) A claim for input tax credit must be made in the form to be notified by the Commissioner within thirty days from the appointed day, however, on an application from the dealer the Appropriate Assessing Authority may allow such claims beyond thirty days for good and sufficient reason but not later than sixty days from the appointed day.

(c) The dealer should submit to the notified authority an inventory of such goods held by him on the day immediately preceding the appointed day along with his application as required under clause (b) above.

(d) Where documentary evidence of sales tax charged is available, the value on which the sales tax is calculated shall be used as the basis for claiming the input tax credit and in case such purchases are inclusive of tax that is second sale where tax amount is not separately shown, the value of such stock shall be reduced

by ten percent and on such reduced stock net of tax shall be determined by applying the following formula:

$$A = \frac{B \times 100}{100 + R}$$

where 'A' is value of stock exclusive of tax
'B' is value of stock including tax
'R' is rate of tax under the earlier law

The tax rate for the purpose of calculation of input tax credit being applied to that value shall be the rate of sales tax specified in the earlier law for the said goods or the rate applicable under the Act, whichever is lower. For the purpose of this sub-clause the goods purchased by the registered dealer during the last 12 months preceding to the appointed day shall be eligible for claiming the input tax credit;

(e) If the purchases are made locally availing concessional rate of tax under section 10A of the Goa Sales Tax Act, 1964, for the purpose of calculation of input tax credit of such goods in stock on the appointed day shall be allowed at such concessional rate.

9. *Refund in case of export.*— (1) A dealer whose sales are in the course of export out of territory of India within the meaning of sub-section (1) and sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall furnish an application in Form VAT- XXVI to the Appropriate Assessing Authority for claim of refund of input tax paid by him, alongwith the return in Form VAT-III.

(2) The Appropriate Assessing Authority shall verify the correctness of the claim of such refund and on being satisfied, shall issue the refund voucher in Form VAT- XII which shall be credited to the declared bank account of the dealer in the manner specified under rule 30 within three months from the date of filing of application claiming the refund.

(3) Interest due, if any, on refunds as provided under sub-section (2) of section 33 of the Act, shall be paid to the dealer alongwith the principal amount in the manner as provided in rule 30.

10. *Particulars of sale bill or cash memorandum.*— (1) A sale bill or cash memorandum as specified in section 11 of the Act, issued by a registered dealer where the value of the goods sold is in excess of one hundred rupees, or a

registered dealer selling non-taxable goods or registered dealer selling goods in the course of inter-state trade or commerce or in the course of export out of the territory of India or import into the territory of India, shall contain the following details.—

(a) a consecutive serial number with date of sale;

(b) the name, address and registration number of the selling dealer and ;

(c) a description of the goods with its value.

(2) A sale bill shall be issued in duplicate, even where it is generated by any electronic or mechanical device, a copy marked "original" shall be delivered to the buyer and the duplicate copy be retained by the registered dealer.

11. *Credit and Debit notes.*— (1) Credit note or Debit note specified under section 12 of the Act shall be issued within a period of six months from the date of original sale or purchase.

(2) It shall contain the particulars as specified in Schedule "F" to the Act and with consecutive serial number and the number and date of the relevant tax invoice.

(3) In case goods are returned within the time specified, the claim for adjustment shall be allowed with reference to the year under which respective sales or purchases are made.

12. *Raising objection as to the jurisdiction of any officer or person.*— An application raising an objection as to the jurisdiction of any officer or person, as provided under sub-section (7) of section 13 of the Act, shall be made to the concerned officer in Form VAT-XXXI and shall be submitted in duplicate bearing fees in the form of court fee stamps of the amount as prescribed in rule 46.

On receipt of the application the concerned officer or person whose jurisdiction has been challenged shall submit the same to the Commissioner with his comments within 10 days from the date of receipt thereof.

The Commissioner shall dispose of such application within a period of 60 days after giving the applicant a reasonable opportunity of being heard.

13. *Subordination of Officers.*— For the purpose of sub-section (8) of section 13 of the

Act, the subordination of Officers and persons shall be as follows, that is to say,—

(a) The Additional Commissioner of Commercial Taxes shall be subordinate to the Commissioner;

(b) The Assistant Commissioner of Commercial Taxes shall be subordinate to the Additional Commissioner of Commercial Taxes;

(c) Any other Officers or persons appointed under sub-clause(b) of sub-section (2) of section 13 of the Act, shall be subordinate to the Additional Commissioner of Commercial Taxes and Assistant Commissioner of Commercial Taxes.

14. *Registration of dealers* — (1) An application for registration by a dealer under sub-section (2) of section 18 of the Act shall be made in Form VAT-I hereto within 30 days from the date of commencement of liability to pay tax under the Act, to the Appropriate Assessing Authority. An application for registration under sub-section (3) of section 18 shall also be made in Form VAT - I hereto.

(2) The registration and the renewal fees as specified in second Schedule appended to these rules shall be paid by challan in Form VAT-V hereto in the appropriate Government treasury. Receipted copy of the challan thereof shall be submitted alongwith the application. An application for renewal of registration certificate shall be made as per the provisions provided in Rule 16.

(3) Provisions of sub-rule (1) and (2) above, shall also be applicable to any dealer making application for registration after succession of any business registered under the Act:

Provided that the registration fee of equal amount shall be payable on such application as paid by the preceeding dealer, immediately before such registration.

(4) An application for registration shall be made, signed and verified in the case of a business owned by,—

(a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;

(b) a firm, by partner thereof;

(c) a Hindu Undivided Family, by the Karta or an adult male member thereof;

(d) a body corporate(including a company, co-operative society or a corporation or local authority) by a director, manager, secretary or principal officer thereof or by a person duly authorised to act on its behalf;

(e) an association of individuals to which clause (b),(c), or (d) does not apply, by the principal officer, or the person managing the business;

(f) the Government, by a person duly authorised to act on its behalf.

(5) The employer effecting deduction of tax at source as required under sub-section (1) of section 28 of the Act, shall apply for registration to the Appropriate Assessing Authority in prescribed Form VAT-XXIV hereto and no registration/renewal fee shall be payable on such application.

15. *Grant of registration certificate.*— (1) The Appropriate Assessing Authority, on making such enquiries as it may think necessary and on being satisfied of the genuiness of the information furnished and on ascertaining that the registration fee as specified in the second Schedule hereto has been paid, he shall register the dealer and shall issue a certificate of registration in Form VAT-II.

(2) In the case of an employer effecting tax deduction at source, the registration certificate shall be issued in Form VAT-XXV hereto which certificate shall be valid for the year in which it is issued or upto such period as specified therein.

(3) The certificate of registration issued to the dealer,—

(a) shall take effect or be valid from the date of commencement of liability to pay tax if application for registration is made within the period specified in sub-rule (1) of Rule 14. or

(b) shall take effect or be valid from the date on which the application has been filed with the Appropriate Assessing Authority, if such application is made after the expiry of the aforesaid period:

(c) shall take effect in case of an application under sub-section (3) of section 18 of the Act, from the date of application or from such further

date as the Appropriate Assessing Authority may by Order fix:

Provided that in case of an employer effecting deduction of tax at source, the certificate shall take effect or be valid from the date on which the deduction of tax at source is made or contractor's account is credited towards the payment of such deduction, whichever is earlier;

(4) The registration certificate initially issued shall be valid for a period of three years except for registration certificate issued to person or dealer making application under sub-section (3) of section 18 of the Act, which shall be valid for the year in which it is granted or for such further period not exceeding one year.

(5) Any registered dealer may obtain from the Appropriate Assessing Authority, on payment of fee of Rs.100/- and on production of receipt thereof from a Government treasury, a duplicate copy of any registration certificate issued to him and which may have been lost/destroyed/defaced;

16. *Renewal of certificate of registration*— (1) An application for renewal of registration certificate except voluntary registration shall be made on plain paper at least one month prior to the expiry of the period for which it was issued or earlier renewed. A receipted copy of the challan in proof of payment of renewal fees as specified in the second Schedule appended to these rules shall accompany the application for renewal.

(2) The Appropriate Assessing Authority on receipt of the application shall renew the certificate of registration for a period of three years, making necessary endorsement thereto or issue him a letter stating that the certificate of registration stands renewed for specified period which will form part of the certificate of registration originally issued.

(3) The renewal fees paid in excess, if any, shall be refunded to the dealer concerned by issue of refund voucher in Form VAT- XII. However, before proceeding to refund the said amount to such dealer, the Appropriate Assessing Authority shall first verify if any amount being due by the dealer is left unpaid by him and in such case shall adjust by issue of an order in Form VAT – XVI, the amount to be refunded towards the amount due from the dealer on the date of adjustment. If the

amount of refund is less than Rs 100/- no refund voucher shall be issued but the amount shall be adjusted or be considered for being adjusted in subsequent years.

17. *Cancellation of registration certificate* — (1) When any registration certificate is required to be cancelled under sub-section (8) of section 18 of the Act, the dealer shall apply to the Appropriate Assessing Authority within 30 days from the date of occurrence of the event necessitating cancellation.

Where:—

- (i) a dealer has discontinued, transferred or otherwise disposed of his business, the Appropriate Assessing Authority on being satisfied about the correctness of the fact he shall order the cancellation of registration certificate with effect from the date of discontinuance or transfer or disposal of the said business, as the case may be.
- (ii) (a) the turnover of sales of a registered dealer during any year has not exceeded the relevant limit specified under sub-section (4) of section 3 of the Act, he shall make an application for cancellation of registration certificate to the Appropriate Assessing Authority together with a statement of his turnover of sales of immediately preceding year within 30 days from the close of the year. The Appropriate Assessing Authority may either order the cancellation of registration certificate or specify further period not exceeding one year for continuation of the said registration certificate.
- (b) The dealer whose further period has been specified by the Appropriate Assessing Authority under clause (a) and he is satisfied that the dealer is not liable to pay tax under section 3 of the Act, he shall order the cancellation of registration certificate with effect from the date of expiry of the further period specified under clause (a) and the liability of the dealer to pay tax under sub-section (4) of section 3 shall cease with effect from the said date.

2. (a) The registration certificate issued under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and held by the dealer on the day immediately

preceding the appointed day and which is deemed to be a certificate of registration issued under the Act for the purposes of clause (b) of sub-section (1) of section 87 of the Act, shall be deemed to have been cancelled from the date of commencement of validity of the fresh registration certificate issued under the Act.

(b) The registration certificate issued under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and held by the dealer on the day immediately preceding the appointed day and which is deemed to be a certificate of registration issued under the Act for the purposes of clause (b) of sub-section (1) of section 87 of the Act, shall be cancelled from the appointed day on application from the dealer for such cancellation.

(c) The certificate of registration issued or application received under sub-section (3) of section 18 of the Act, shall be deemed to have been cancelled from the date of expiry of its validity.

(3) (a) When the Appropriate Assessing Authority is satisfied at any time with any reason other than that referred to in sub-rule (1) and (2) above that, the certificate of registration of any dealer requires cancellation, he shall, for reasons to be recorded in writing, and after giving the dealer an opportunity of being heard, cancel the registration certificate with effect from such date as may be specified in the order and the liability of the dealer to pay tax shall cease with effect from the said date.

(b) (i) Every dealer whose registration is cancelled otherwise than on the basis of application, shall surrender the certificate of registration to the Appropriate Assessing Authority within seven days from the date of communication to him of the order of cancellation.

(ii) If the dealer fails to surrender his certificate of registration as provided in clause (i) above, the Appropriate Assessing Authority, may, by an order in writing and after giving the dealer an opportunity of being heard, impose upon the dealer a penalty not exceeding Rs.25/- for every day of default.

(4) If cancellation of certificate of registration has been ordered as a result of closure of business

or deemed to have been cancelled on expiry of its validity then the balance of input tax credit carried over as on the date of such cancellation shall not be eligible for refund.

(5) The order of cancellation of certificate of registration shall be entered in the register maintained in the office of the Appropriate Assessing Authority.

18. *Cancellation of Registration certificate consequent on cancellation of certificate under the Central Sales Tax Act, 1956.*— When the Appropriate Assessing Authority is satisfied that the registration certificate granted under the Central Sales Tax Act, 1956 (Act 74 of 1956), to a dealer has been cancelled, he shall cancel the certificate of registration granted under the Act to that dealer, provided that he had not otherwise become liable to pay tax under the Act. The cancellation shall take effect from the date on which the registration under the Central Sales Tax Act, 1956, is cancelled and the liability of the dealer to pay tax under the Act shall cease with effect from the said date.

19. *List of Cancellation of Registration Certificate and its publication.*— (1) The Appropriate Assessing Authority by the last day of July in each year, forward to the Commissioner, a list in duplicate and in alphabetical order, of all dealers whose registration is cancelled in the preceding year, and every such list shall contain the names and addresses of such dealers, their registration numbers and date of cancellation.

(2) In case of registration certificates which are deemed to have been cancelled under sub-rule (2) of Rule 17, no such publication shall be necessary.

(3) The Commissioner shall publish such list in the Official Gazette.

20. *Information to be furnished regarding change in business, etc.*— (1) The information required to be submitted under section 22 of the Act, shall be furnished by the registered dealer to the Appropriate Assessing Authority within 30 days of the occurrence of event stated in said section.

(2) If the information referred to in section 22 of the Act, relates to a branch of business located outside the jurisdiction of any Appropriate Assessing Authority, a copy of the information

and of any order passed thereon, shall be forwarded to the Appropriate Assessing Authority within whose jurisdiction the branch is situated.

(3) When any registered dealer dies, his legal representative shall give intimation of the death to the Appropriate Assessing Authority within 30 days from the day of death of the dealer.

21. *Amendment of the Certificate of Registration.*— (1) When any registered dealer makes any report under section 22 as regards to,—

(a) change in the name of his business;

(b) changes the place of business or opens a new place of business or closes any one of the places of business;

(c) is a firm and there is change in partnership or in the constitution of the firm without dissolution thereof;

(d) is a trust and there is a change in the trustee thereof;

(e) is a guardian of a ward and there is a change in the guardianship; or

(f) for any other reasons whereof the certificate of registration requires amendment.

he shall submit his certificate of registration and copies thereof, as required to the Appropriate Assessing Authority, who shall make such enquiry or obtain such evidence as he may think fit and amend the certificate of registration.

(2) An amendment under the foregoing sub-rule shall be effective from the date of the contingency which necessitates the amendment, whether or not information in this behalf was furnished within the period specified under Rule 20.

(3) In case of a company, where two or more companies are to be merged or amalgamated by order of the Court or of the Order of the Central Government, the Appropriate Assessing Authority shall amend the certificate of registration effective from the date of such order.

(4) If the registered dealer fails to furnish the information as required under section 22 of the

Act, the Appropriate Assessing Authority, on the basis of information which may have come to his notice otherwise, and if he is satisfied that there has been any of the changes covered under clauses (a) to (f) of sub-rule (1) and/or sub-rule (3) above, and the certificate or other records of the dealer maintained in his office requires amendment, he may, after giving the dealer an opportunity of being heard, by order, amend the certificate accordingly. For the purpose, the dealer shall submit the certificate of registration and copies thereof to the Appropriate Assessing Authority within the time specified in the order.

(5) If the dealer to whom certificate in Form VAT-II has been issued reports that any one or more additional places of business has or have been opened or closed, his certificate of registration shall be so amended by the respective Appropriate Assessing Authority and he shall be furnished a copy of the registration certificate for each additional place of business.

(6) All the amendments in the certificate of registration shall be entered in the register maintained in the office of the Appropriate Assessing Authority.

22. *Declaration of the name of Manager of Business.*— The declaration regarding the name of the person or persons who shall be deemed to be manager or managers of the dealer's business as required under sub-section (1) of section 23 of the Act, shall be submitted by the dealer to the Appropriate Assessing Authority, within a period of fifteen days from the date of such appointment. Further the signature(s) of such person(s) appointed should be duly attested by the Notary and the appointment should be supported by copy of the document including resolution, if any, passed under which the appointment is made.

23. *Tax Returns.*— (1) A return to be filed by a registered dealer under section 24 of the Act, other than those opted for composition of tax under section 7 of the Act, shall be in Form VAT-III and it shall be filed within 30 days from the end of quarter.

(2) Notwithstanding anything contained in sub-rule (1), the Commissioner may fix monthly returns of sales for dealers or class of dealers and such returns shall be filed within 30 days from the end of the month.

(3) A return to be filed as specified in sub-rule (1) or sub-rule (2) above shall be

accompanied by challan(s) in proof of payment of the tax in respect of each of the month in which net tax is payable.

(4) The returns shall be submitted to the Appropriate Assessing Authority having jurisdiction over the dealer.

(5) In case of a registered dealer having more than one place of business, a consolidated return shall be submitted by the Head Office of the business to the Appropriate Assessing Authority and shall include the total sales of all the branches or places of business of such dealer in the State.

(6) Where a registered dealer effects closure of the business and applies for cancellation of registration certificate in the middle of the quarter or month, he shall file return for the period commencing from 1st day of the quarter or the month, as the case may be, till the date of closure thereof, within 15 days of such closure.

(7) If any dealer, having furnished returns under sub-section (1) or sub-section (2) of section 24, discovers any omission or incorrect statement, he may furnish a revised return as provided for in sub-section (3) of section 24 of the Act, before expiry of one year following the last date prescribed for furnishing the original return or before issue of assessment notice, whichever is earlier, and if such revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipted copy of the challan for the payment of differential amount of tax as provided in sub-section (3) of section 25. Such payment shall also include interest due on late payment as provided under sub-clause (a) of sub-section (4) of section 25 of the Act.

24. *Tax payments.*— (1) Every registered dealer having monthly tax liability exceeding rupees one lakh, other than those opted for composition of tax under section 7, shall pay the tax payable under the Act for every month within twenty days from the expiry of each month.

(2) In respect of the registered dealer, other than those opted for composition of tax under section 7, having monthly tax liability upto one lakh, the payment shall be made within thirty days from expiry of each month.

(3) All payments of tax under the Act shall be made in the appropriate Government treasury under challan in Form VAT-V.

(4) Where any registered dealer submits the return in the prescribed form without a copy of the challan for having paid tax due or with payment of tax lesser than what is due, the Appropriate Assessing Authority shall issue a notice in Form VAT-VI to the registered dealer for the tax not paid. Such notice shall be deemed to be a demand notice and the registered dealer shall pay the said amount demanded within thirty days from the date of service of such notice alongwith the interest for delayed payment at the rate provided in clause (a) of sub-section (4) of section 25.

25. *Certificate for tax deduction at source.*— (1) The tax deducted at source referred to in sub-section (2) of section 28 of the Act shall be remitted as under:—

(i) the employer effecting deduction of tax under sub-section (1) of section 28 of the Act, shall pay the tax deducted every month within the time as laid down under rule 24 into the appropriate Government treasury and every such remittance shall be accompanied by challan in Form VAT – XVIII hereto.

(ii) The challan shall be filled in quadruplicate. The original shall be retained by the employer for records after making the payment. The duplicate shall be furnished by the employer to the Commissioner alongwith the statement specified in sub-rule (2) of this rule. The triplicate copy shall be retained by the Treasury and the quadruplicate copy shall be sent by the Treasury Officer to the Appropriate Assessing Authority.

(2) Issue of certificate for deduction of tax at source.

(i) The certificate referred to in sub-section (3) of section 28 of the Act, shall be in Form VAT – VII hereto and it shall carry serial number and date and shall be signed by the employer effecting the tax deduction or his authorised representative.

(ii) The certificate shall be issued within fifteen days from the end of the quarter during which the deduction is effected.

(iii) Every such certificate shall be issued in quadruplicate. The original and the

duplicate shall be made over to the contractor in respect of whom deduction is effected. The contractor shall furnish the original alongwith his return to the Appropriate Assessing Authority retaining the duplicate for his record. The employer shall retain the quadruplicate for his record and send the triplicate to the Commissioner with the statement in Form VAT – XXVII hereto within thirty days from the end of the quarter to which the statement relates.

- (iv) Every employer effecting tax deduction at source and issuing certificate in Form VAT-VII shall maintain proper record of certificates of tax deduction issued in Form – VAT XXVIII hereto which shall be open for inspection to the officers of Commercial Tax Department at all reasonable time. In case where records are maintained in electronic system, the Commissioner, may dispense with the maintenance of records in Form VAT – XXVIII, subject to such conditions as he may impose.

(3) Non-deduction of tax at source or deduction of tax at lower rate following conditions shall apply.

A works contractor executing works contract may make an application to the Commissioner seeking exemption from deduction of tax or deduction at lower rates by such authorities in respect of the works contracts executed, subject to the following conditions, namely:—

- (i) The works contractor is a registered dealer for a period of not less than 3 years;
- (ii) The works contractor is not in arrears of any tax or other amount due under the Act on the date of application;
- (iii) The works contractor is not a non-resident dealer;
- (iv) The application shall be made within 90 days from the date of the commencement of the works contract if he has commenced the works contract during the course of the year;
- (v) The works contractor proves to the satisfaction of the Commissioner, that, in

respect of the works contract allotted, required tax will be deducted at source or has been deducted and deposited in the Treasury from the account of sub-contractor.

- (vi) The works contractor shall furnish such security as the Commissioner may demand;
- (vii) The exemption or reduction granted in the amount of deduction, is liable to be withdrawn forthwith, if the works contractor commits the default in filing the returns or in payment of tax payable under the Act within the time prescribed.

26. *Intimation regarding PAN.*— The dealer applying for registration under the Act shall intimate his Permanent Account Number under the Income Tax Act, 1961(Central Act 43 of 1961), to the Appropriate Assessing Authority at the time of such application. If the dealer has obtained such number at any time after the application for registration under the Act is made, than he shall intimate the same to the Appropriate Assessing Authority within 30 days from the date of receipt of the same from the Income Tax Department. In case where application for PAN is made and no number is released, intimation for having applied for the same should be invariably given to the Appropriate Assessing Authority.

27. *Assessments.*— (1) If a registered dealer furnishes the return in respect of any tax period within the specified time and the return so furnished is found to be in order, it shall be accepted as self-assessed subject to adjustment of any arithmetical mistake apparent on the face of the said return:

Provided that the Commissioner may by order, issued within a period of sixty days after the close of each year specify the method for selection of assesseees for the purpose of detailed assessment upto 20% of the total number of such assessments or such other percentage as may be notified by the Government from time to time.

(2) Whenever the Commissioner makes an assessment of tax of a registered dealer under any of the clauses (a) or (b) or (c) of sub-section (2) of section 29 of the Act, he shall cause to serve a notice in Form VAT-VIII upon such dealer.

(3) After giving the dealer a reasonable opportunity of being heard, the Commissioner shall pass order of assessment which shall be recorded in writing in the Form VAT-X and where the Commissioner determines the turnover of a dealer at a figure different from that shown in the returns of sales submitted by the dealer, under the provisions of the Act and these rules, the order shall state briefly the reasons therefore, but failure to state reasons shall not affect the validity of the assessment order.

The order imposing penalty and/or the interest in respect of any period may be incorporated in the order of assessment relating to that period or a separate order may be issued for levy of such penalty and/or interest.

(4) The Appropriate Assessing Authority, when he thinks necessary to make assessment of tax of a dealer who has been found liable to pay tax in respect of any period but has failed to apply for registration as required under section 18 of the Act, then, he shall do so, by observing the procedure laid down in sub-rule (2) above.

(5) If the assessment made under this rule results in tax payable in excess of amount declared and paid alongwith the returns, then the Appropriate Assessing Authority shall serve upon the dealer a notice in the Form VAT-XI directing the dealer to pay the excess amount demanded within the specified time which may not exceed sixty days from the date of service of such notice.

(6) When the copy of the challan acknowledging receipt of tax is furnished by the dealer or person from whom any amount is demanded under these rules, the Appropriate Assessing Authority shall cause to make necessary entries in the office record wherever necessary and shall place such copy of the challan in the respective case record of the dealer or other office record.

(7) If the assessment made under this rule results in excess input tax credit refundable to the dealer then such refund shall be granted in accordance with the procedure laid down in Rule 30.

(8) The Appropriate Assessing Authority may assess a registered dealer in respect of a part of the year for any other good and sufficient reason and shall record in writing the circumstances which necessitate the assessment, either before or at the time of proceeding to such assessment.

(9) If any dealer applies for cancellation of his registration certificate on the grounds of closure of business or change in the ownership or status of the business or any other specific reason, the Appropriate Assessing Authority shall assess the said dealer before cancellation of his registration certificate.

28. *Provisional and protective assessment.*— The procedure laid down under sub-rules (2) to (6) of rule 27 of these rules with such modifications as may be necessary shall apply to the assessment made under sections 30 and 32 of the Act.

29. *Escaped assessment, re-assessment of tax, etc.*— (1) If the Commissioner has reasons to believe that any turnover of sales of any goods chargeable to tax under the Act has, in respect of any period/year, escaped assessment or has been under-assessed, or assessed at a lower rate or allowed input tax credit in excess of what is admissible or that any deduction has been wrongly made in an order issued under section 29 of the Act, the Commissioner shall cause to serve upon the concerned dealer within the time specified in sub-section (1) of section 31 of the Act, a notice in Form VAT-IX and after giving him reasonable opportunity of being heard and making such enquiries as it considered necessary may proceed to assess or re-assess the amount of tax due from such dealer.

(2) The order of assessment or reassessment referred to in sub-rule (1) shall be made in writing in Form VAT-X. Also, a notice in the Form VAT-XI, as referred to in rule 27, for demand of tax levied, interest and penalty imposed, if any, arising out of said orders shall be served upon the dealer.

30. *Refunds.*— (1) When any order of assessment under section 29 or re-assessment under section 31 or order of appeal under section 35 or under section 36 or under section 37 a review by Tribunal or under section 38 a revision by High Court or revision by Commissioner or rectification under section 41 results in input tax credit exceeding the tax liability whereby dealer is entitled for refund of tax, penalty or interest paid in excess of the amount due from him and the amount to be refunded does not exceed Rs. 50,000/-, the Appropriate Assessing Authority shall forthwith proceed to refund such amount to the person concerned by issue of refund voucher.

in Form VAT-XII for being credited to the declared bank account of the dealer. However, before proceeding to refund such amount, the Appropriate Assessing Authority shall firstly verify that any amount being due by the dealer is left unpaid by him, in such case, shall adjust the amount to be refunded by issue of an order in Form VAT-XVI, towards the amount due from the dealer on the date of adjustment and thereafter shall refund the balance, if any.

(2) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds fifty thousand rupees but does not exceed Rs. 2 lakhs, the Appropriate Assessing Authority shall obtain the sanction of the Assistant Commissioner in charge of or having the jurisdiction over the wards, before proceeding to refund such amount. In cases where the Assistant Commissioner is himself Appropriate Assessing Authority, the sanction for refund shall be obtained from the Additional Commissioner of Commercial Taxes. For the said purpose, he shall submit the case record of the dealer to the Assistant Commissioner of Commercial Taxes stating full facts which has originated the refund. The Assistant Commissioner of Commercial Taxes upon examining the case shall order the sanction of refund and the Appropriate Assessing Authority shall refund forthwith to the dealer the amount as sanctioned by the order of Assistant Commissioner of Commercial Taxes and the refund shall be made in the manner as provided in sub-rule (1) above.

(3) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) and (2) above exceeds Rs. two lakhs or when any amount is unduly paid by the dealer, the Appropriate Assessing Authority shall obtain the sanction of the Additional Commissioner of Commercial Taxes before proceeding the refund of such amount. For the said purpose, he shall submit the case record of the dealer to the Additional Commissioner of Commercial Taxes stating therein full facts which originated the refund and upon receipts of the sanction order from the Additional Commissioner of Commercial Taxes, the Appropriate Assessing Authority shall refund forthwith to the dealer the amount as sanctioned by the order of Additional Commissioner of Commercial Taxes, in the manner as provided in sub-rule (1) above.

31. *To whom appeal should be made.*— An appeal against an order of assessment or re-

assessment or any order raising demand passed by an Appropriate Assessing Authority shall lie to the Assistant Commissioner of Commercial Taxes (hereinafter referred to as "Appellate Authority"), except appeal against an order passed by the Assistant Commissioner of Commercial Taxes or against order with such monitory limit of disputed amount as may be fixed by the Government by order in writing, in which case, the appeal shall lie to the Additional Commissioner of Commercial Taxes (hereinafter referred to as "Appellate Authority") and a second appeal against an order passed in appeal shall lie to the Tribunal.

32. *How the memorandum of appeal shall be presented.*— The memorandum of appeal shall be drawn up in duplicate in Form VAT XVII and after being signed either by the dealer or person duly authorised by him in that behalf, file before or send by a registered post to the Appellate Authority or to the Tribunal, as the case may be.

33. *What should accompany the memorandum of Appeal.*— (1) The memorandum of appeal when presented to the Appellate Authority shall bear court fee stamp of the amount specified in rule 46 and shall be accompanied by certified copy of the order appealed against. It shall be endorsed by the appellant or by the person duly authorised, as follows:—

(a) that the amount of tax assessed or re-assessed and the penalty, if any, imposed or the tax or penalty admitted to, be due, has been paid and;

(b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(2) The memorandum of appeal when presented to the Tribunal shall bear the Court fee stamps of the amount specified in rule 46 and shall be accompanied by a certified copy of the order appealed against and also by necessary documents in proof of payment of undisputed amount of tax or penalty or both that may be due, as per appeal order passed by the Appellate Authority. It shall further be endorsed by the Appellant or person duly authorised that to the best of his knowledge and belief the facts set out in the memorandum are true.

34. *Stay of disputed amount of tax.*— (1) Pending the final decision of an appeal filed under sub-section (1) of section 35 of the Act, on an

application from the appellant, the recovery of any tax assessed or re-assessed or penalty imposed under the Act and not admitted by the appellant to be due from him, shall be stayed, if so directed by the Appellate Authority and not otherwise, on such terms and conditions as may be specified in the direction.

(2) The Appellate Authority shall dispose of any stay application not later than ninety days from receipt of such application by giving the applicant an opportunity of being heard in the matter.

(3) The appeal may be summarily rejected if the appellant after being given an opportunity to comply with any of the requirements of rule 32 and 33 of these rules or being directed to furnish security, which may be decided by the Appellate Authority fails to comply with the requirements of the said rules or furnish security or for any other sufficient reasons:

Provided that when an application is summarily rejected on the ground other than non compliance of provisions of rules 32 and 33 or for non furnishing of security demanded, the reasons for such summary rejection should be stated in the order.

35. Hearing and recording of evidence.— If the appellate or revising authority does not reject the appeal summarily, he shall fix a date for hearing and notify the same to the parties. He may call for necessary evidence as may be necessary to decide the appeal.

36. Application for revision or review. — (1) The application for review before the Tribunal shall be made within a period of thirty days from the date of order as provided under section 37 of the Act. However, the Tribunal may entertain such application beyond the period of thirty days, if the applicant satisfies the Tribunal that he had sufficient cause for not presenting the application within such period.

(2) The Tribunal upon receipt of such application shall issue a notice to be served on the applicant specifying the date and time for hearing and upon hearing shall make necessary order.

(3) When the Commissioner proposes to revise or review any order, on his own motion, under section 39 of the Act, he shall give the dealer as well as the Appropriate Assessing Authority or the Appellate Authority, as the case may be, an opportunity of being heard.

(4) When any order passed as a consequence of review or revision, results in extra dues payable by the dealer, he shall call the dealer to pay the difference in tax within a period of sixty days.

37. Order of higher authorities shall be binding on subordinate authority.— (1) The orders passed by the appellate or revising authorities shall supersede the orders of any subordinate authorities and shall be binding on them. Similarly, the reviewing or rectification order passed by an authority shall supersede or modify, as the case may be, the initial order passed by the same authority.

(2) A copy of any order passed upon any appeal or order passed in revision/review shall be sent to the officer whose order forms the subject matter of the appeal or revision/review proceedings.

38. Review of orders.— (1) when the Tribunal constituted under section 14 or the Commissioner, reviews any order under section 37 or under section 39, the Tribunal or the Commissioner, as the case may be, shall record reasons thereof.

(2) when any Appropriate Assessing Authority rectifies any order, he shall send a copy of the order and of the statement of reasons thereof to the Additional Commissioner of Commercial Taxes.

39. Rectification of clerical or arithmetical mistakes.— (1) An assessing, appellate or revising authority may at any time within one year from the date of order passed by it rectify any clerical or arithmetical mistake apparent on the face of the record or otherwise brought to his notice:

Provided that no rectification, which has an effect of enhancing the assessment, shall be made unless the authority concerned has given notice to the dealer concerned of its intention to do so and has allowed him a reasonable opportunity of being heard.

(2) where such rectification has the effect of reducing the assessment, the authority concerned shall order refund of the amount which may be due to the dealer.

(3) where such rectification has the effect of enhancing the assessment, the Appropriate Assessing Authority shall serve on the dealer a revised notice in Form VAT-XIX, and thereupon

the provisions of the Act and these rules shall apply as if such notice had been served in the first instance.

(4) when any order passed as a consequence of rectification results in extra dues payable by the dealer, he shall call the dealer to pay the difference in tax within a period of sixty days by issue of necessary demand notice in Form VAT-XI.

40. *Application for clarification.* — (1) Any application by the applicant for clarification of rate of tax payable under the Act, in respect of goods liable to tax under the Act shall be made on plain paper drawn in duplicate, setting out the complete details of the goods on which the clarification is sought enclosing therewith technical/commercial literature, if any. The fees payable on such application shall be as provided under rule 46.

(2) The Commissioner after considering all the relevant material produced before him in this behalf shall clarify the matter within a period of six months from the date of receipt of such application.

41. *Recovery of arrears.* — (1) when a dealer or a person, from whom any amount of tax or penalty has been demanded by issue of a notice or order, fails to pay the demanded amount within the time specified in the notice or order, or on expiry of extended time, if any, granted for making such payment, the Appropriate Assessing Authority shall issue for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment, a certificate for the recovery of the amount due in Form VAT-XXIII.

(2) The certificate referred to in sub-rule (1) shall be the basis to proceed to recover the amount due as arrears of land revenue, in case such recovery is to be effected by the officer authorised by the Government under provisions of section 64 of the Act, and for the same purpose of recovery the relevant provisions contained in the Goa Land Revenue Code, 1968 (Act No 9 of 1969), and rules made thereunder shall be applicable.

(3) The certificate referred to in sub-rule (1) shall serve as requisition for the authority competent to make the recovery of the amount due as arrears of land revenue under the

provisions contained in the Goa Land Revenue Code, 1968 and rules made thereunder, in all cases wherein no officer is authorised by the Government under the act to exercise the powers of a Collector under the said Goa Land Revenue Code, 1968 for the purpose of recovering the dues as arrears of land revenue.

(4) In all cases wherein the defaulter or other person responsible for the payment of the amount due is residing or is having property outside the district, the Appropriate Assessing Authority shall send the certificate referred to in sub-rule (1) to the officer authorised by the Government under section 64 of the Act, or to the Collector of the District if no officer is authorised under the said section 64 of the Act soliciting that the same may be sent to the Collector of the other District wherein the defaulter or person responsible for the payment of the dues is residing or is having property. Such certificate shall be sent by the Appropriate Assessing Authority himself, if he is the officer authorised by the Government under the said section 64 of the Act.

Whenever the amount of arrears recovered by the Collector of other District are remitted to the Appropriate Assessing Authority, the said authority shall take immediate steps to enter the same amount into the Government Treasury.

(5) Certificate referred to in sub-rule (1) shall be issued in respect of each defaulter or person responsible for payment of arrears.

(6) The officer referred to in sub-rule (2) and the authorities referred to in sub-rules (3) and (4), as the case may be, shall keep informed the Appropriate Assessing Authority about the step taken in the matter of recovery of arrears when such information is called for by the said Appropriate Assessing Authority, and shall report to him as soon as the recovery is made, the amount recovered giving the particulars of the recovery, namely, the date on which the recovery is made, the name of the treasury wherein the amount is entered, and the date of challan under which the amount is paid into the treasury.

(7) On the basis of the report of payment referred to in sub-rule (6) received from the concerned authorities, the Appropriate Assessing Authority shall cause to make the necessary entries in the assessment case record of the dealer and other office record maintained.

42. *Audit of Accounts.*— The dealer liable to get his accounts audited as required under sub-section (1) of section 70 of the Act, shall submit to the Appropriate Assessing Authority the audited statement of accounts in Form VAT – XV, within nine months after the end of the relevant year.

The audit report shall be signed and verified by the Chartered Accountant setting forth all the particulars and certificates as required in the said Form.

43. *Maintenance of records.*— Records to be maintained by registered dealers.

(1) Every registered dealer shall keep and maintain a true and correct account of his business transactions.

(2) The following records in particular shall be maintained:

(a) a monthly account specifying total output tax, input tax and net tax payable or the tax credit due for refund including carried forward of such balance from the preceding month.

(b) purchase records, such as, purchase invoices, cash and credit invoices with despatch challans and transport and courier documents/receipts wherein tax has been charged and all purchases made without charge of tax including import of goods from other States or Countries or from unregistered dealers.

(c) sales records showing separately sales made at each rate of tax, zero rate and exempt sales.

(d) the copies of tax invoices related to taxable sales and invoices related to exempt sales in chronological and numerical order.

(e) credit and Debit note issued/received, in chronological and numerical order.

(f) records of all zero rated exports of goods together with copies of custom clearance certificates, invoices issued to the foreign purchasers, transport documentation, Form 'H' prescribed under the Central Sales Tax Act 1956, orders or contracts for with the foreign purchasers and evidence of payment by bank, transfer through a bank or by a letter of credit payable by Bank.

(g) records of inter-State sales and inter-State transfer supported by 'C' Forms, 'F' Forms, way bills and stock transfer vouchers.

(h) cash records maintained by retailers, viz. cash book, petty cash, vouchers, and other accounting records including cash registers, machine rolls details in the daily takings.

(i) details of input tax calculation where the registered dealer is making both taxable and exempt sales.

(j) the registers, accounts and documents maintained shall be sequentially numbered and where the register and other documents are maintained by means of a computer or any other similar mechanical device, the dealer shall maintain copies in paper of such registers and other documents printed on a monthly basis;

(k) documentation, records and claims eligible for all transitional tax credit in respect of stock held on the appointed day or on first registration.

(l) stock records showing stock receipts, returns, deliveries and balances ratewise.

(m) manufacturing records including records of capital goods and raw materials.

(n) annual accounts including Trading, Profit & Loss account and Balance Sheet, with Schedules.

(o) order records, delivery notes/challans and way bills.

(p) records of the bank transactions.

(3) A dealer opting for composition of tax under section 7 of the Act and an unregistered dealer shall maintain a daily record of his gross sale and purchase details.

(4) All records maintained in course of business shall be retained for a period of six years from the expiry of the year to which they relate.

44. *Establishment of check post.*— (1) check-post shall be set up and barriers erected across roads as provided under sub-section (1) of section 75. The barriers shall be in the form of contrivances to enable traffic to be stopped.

(2) No person shall transport beyond a check-post any goods the sale of which is liable to tax under this Act except after filing declarations in the Form VAT-XX in triplicate and presenting it to the check-post officer.

(3) When the owner or person in charge of the vehicle carries with him a bill of sale bearing the full name and address of the purchaser, he shall not be required to file the form specified under sub-rule (2) provided an extra or xerox copy of the bill is submitted at the check-post.

(4) In respect of clearing or forwarding house or agency, transporting agency, shipping agency, shipping out agency, steamer agency, transporting the notified goods in or out of the State or through any of the check-post, shall, in lieu of Form VAT XX, furnish a authenticated xerox copy of the trip sheet or any other document giving the details of cargo transported, to the Commercial Tax Officer having jurisdiction over the area in which the principal office of such agencies is located, within 48 hours from arrival of the carrier at the destination or a crossing of any of the check-posts, as the case may be.

(5) Generally an inspector shall be in charge of a check-post and he may be assisted by such staff as may be necessary. However, till independent check-posts for VAT are set up for administration, the Government may notify the Excise Check-posts as check-posts for the purposes of the Act and may appoint any suitable official from Excise Department to be an Inspector in-charge of such check-post.

(6) The driver of the vehicle carrying goods or the person in charge of the goods shall file all the three copies of the declarations in specified form at the check-post. The officer-in-charge of the check-post shall sign and date each copy of the declaration and mark it with the seal of the check-post. He shall then return one copy to the driver or the person in charge of the goods. Of the two copies of the declarations retained at the check-post, one shall be pasted in a guard file to be kept there and the other forwarded to the Appropriate Assessing Authority of the ward, in which the consignor or the consignee, as the case may be, has his principal place of business.

(7) In case of agencies referred to in sub-rule (4) transporting the goods, the driver of the vehicle carrying the goods or the person in charge of the goods shall produce the trip sheet or

any other document giving the details of the goods transported to in charge of the check-post who, if need be, shall take the necessary details and return the trip sheet duly endorsed to the driver.

(8) Every officer of the Commercial Tax Department not below the rank of inspector shall have authority to intercept and check and search any vehicle for the purpose of sub-sections (3) and (4) of section 75.

45. *Nomination of head of office in the case of dealer having more than one place of business.* — (1) Where a dealer has within the State more than one place of business (hereinafter referred to as "branches") he shall nominate one of such branches as the head office of the business for the purpose of this rule.

(2) The dealer shall intimate the nomination under sub-rule (1) to all the Appropriate Assessing Authorities, within whose jurisdiction such branches are situated, together with the situation thereof, before the close of any year in which business is done in one or more of such branches.

(3) In a case falling under this rule, if the dealer fails to nominate one of the branches to be the head office, the Commissioner may nominate one of such branches to be the head office for the purpose of this rule.

(4) All applications, returns or statements specified under the Act or these rules shall be submitted in respect of all the branches jointly by the Head office to the Appropriate Assessing Authority.

(5) The turnover for the whole business shall be the aggregate of the turnover of all the branches.

(6) The person in charge of each branch shall at all reasonable time, on demand by the Appropriate Assessing Authority furnish the name and the address of the head office, and intimate whether or not his branch's returns of turnover have been dispatched to such head office.

(7) All notices and orders, required or permitted by the Act or these rules to be served on any dealer, shall be issued to and served on the person in charge of the head office referred to in this rule.

(8) A notice, or order issued to or served on the person in charge of such head office, shall be deemed to have been issued to and served on all branches of the dealer concerned.

46. *Payment of fees.*— The following fees shall be payable in court fee stamps.

- | | |
|--|------------------------|
| (i) on memorandum of appeal against order of assessment/ re-assessment with or without penalty, or of penalty or of forfeiture | Rs.200/- |
| (ii) on an application for clarification to the Commissioner under sub-section (3) of section 69 | Rs.100/- |
| (iii) on any other application or petition for relief to any authority under the Act or Rules | Rs. 20/- |
| (iv) on application for grant of certified copies of any document other than those specified in the rules | Rs. 20/-
(per copy) |
| (v) on memorandum of appeal to the Tribunal | Rs.250/- |
| (vi) on application for grant of amendments to registration certificates. | Rs. 100/- |
| (vii) Letter of authority for representation before any authority under the Act and Rules | Rs.10/- |
| (viii) Application raising objection as to jurisdiction of any officer or person | Rs. 100/- |

47. *Delegation of powers and duties.*—The Commissioner may, by an order notified in the Official Gazette, delegate any of the powers as specified in column (2) and (3) of the First Schedule hereto to the officers specified in the corresponding entries in column (4) of the said Schedule.

48. *Powers conferred upon any authority may be exercised by an authority superior to that authority.*— Any powers conferred by these rules upon any authority may be exercised by an authority superior to that authority constituted under these rules.

49. *Business owned by a person under disability.*— A trustee, a guardian or manager (whether appointed by a court or otherwise) or the court of wards carrying on a business on behalf of dealer, who is under disability, shall be liable to perform all obligations imposed by the Act and these Rules in respect of such business as if he was the dealer and had not been under disability and had been carrying on the business himself.

50. *Business forming part of estate under the control of a court.*— The administrator - general, the official Trustee and the executor or administrator or any receiver carrying on any business forming part of an estate placed under his control by an Order of a Court, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business to the same extent as if he was the dealer and also shall be liable to pay any tax assessed or penalty imposed thereon for the period during which he remained in control thereof.

51. *Superintendence and control of the administration under the Act.*— (1) (a) The Government shall superintend the administration and the collection of the tax leviable under the Act.

(b) Subject to the general control and superintendence of the Government, the Commissioner shall control all officers empowered under the Act.

(c) Subject as aforesaid and to the control of the Commissioner, the Additional Commissioner shall control all other officers empowered under the Act.

(2) Assistant Commissioner of Commercial Taxes/the Commercial Tax Officer or Assistant Commercial Tax Officer in charge of an area is charged with the duty of carrying out the provisions of the Act, subject to the control of and direction of the Government, Commissioner and Additional Commissioner.

52. *Jurisdiction.*— (1) For implementing the provisions of the Act and these rules, the State shall be divided into the following (nine) wards comprising of the areas noted against each —

- | | |
|------------------|--------------------------------|
| (i) Panaji ward | - Taluka of Tiswadi |
| (ii) Mapusa Ward | - Talukas of Bardez and Pernem |

- (iii) Margao Ward - Talukas of Salcete and Canacona
- (iv) Vasco-da-Gama - Taluka of Mormugao
- (v) Ponda Ward - Taluka of Ponda
- (vi) Curchorem Ward- Talukas of Quepem and Sanguem
- (vii) Bicholim Ward - Talukas of Bicholim and Satari.
- (viii) Fast Track ward- (North) The district of North Goa in respect of dealers having annual turnover of rupees five crores or such other dealers as may be assigned to the ward by the Commissioner.
- (ix) Fast Track ward - (south)- The district of South Goa in respect of dealers having annual turnover of rupees five crores or such other dealers as may be assigned to the ward by the Commissioner.

(2) The Appropriate Assessing Authority nominated by the Commissioner of Commercial Taxes shall have jurisdiction in relation to non-resident dealers.

53. *Penalty.*— Whoever commits breach of any provision of these rules shall, on conviction by a Magistrate, be punishable, with a fine, which may extend to five thousand rupees, and in the case of a continuing breach with a daily fine which may extend to rupees one hundred.

54. *Supply of copies of records (except the records of the Tribunal) shall be regulated according to the provisions set out in the Third Schedule.*

55. *Compounding of offence.*— (1) Subject to the limitations in the Act, the Commissioner may decide to accept, on application from any person, a sum by way of composition of an offence committed by him under the Act or these rules,

either before or after the commencement of the proceeding in respect of such offence.

(2) On taking a decision under sub-rule (1), the Commissioner, shall, if there are no reasons to the contrary, make an order in writing specifying therein —

(a) the sum determined by way of composition;

(b) the date on or before which the sum shall be paid into the Government Treasury;

(c) the authority before whom and the date on or before which a challan shall be produced in proof of such payment, and

(d) the date on or before which the person shall report the fact to the Commissioner.

(3) On receipt of the challan for payment of the composition fee as required under sub-rule (2), the Commissioner shall pass an order compounding the offence and shall send a copy of such order to the person concerned and also to the authority referred to in clause (c) of sub-rule (2).

56. *Conditions regarding enrollment of Sales Tax practitioner.*— (1) Sales Tax Practitioner appearing before any authority as provided under clause (c) of section 82 of the Act shall possess the following qualifications:

He should have passed,

(a) a degree examination in Commerce or in Economics of any Indian University established by law for the time being in force; or

(b) a degree examination of any foreign university recognized by any Indian University as equivalent to the degree examination mentioned in clause (a) above; or

(c) any other examination notified by the Government for this purpose; or

(d) possess qualification of an auditor of a company in the State of Goa referred to in section 226 of the Companies Act, 1956 (Central Act 1 of 1956);

(2) The person who is presently enrolled as Sales Tax Practitioner as on the date preceding

the appointed day under the earlier law shall continue to be Sales Tax Practitioner under the Act.

(3) A retired officer of the Sales Tax Department/Commercial Tax Department not below the rank of Sales Tax Inspector/Commercial Tax Inspector is eligible to enroll as Sales Tax Practitioner after one year from the date of his superannuation or voluntary retirement, subject to payment of fees specified.

(4) The fees for enrollment as a Sales Tax Practitioner shall be Rs.500/- to be deposited by a challan.

(5) The Sales Tax Practitioner shall apply for enrollment to the Commissioner in Form VAT- XXI hereto.

(6) The certificate of registration as a Sales Tax Practitioner shall be issued by the Commissioner in Form VAT- XXII.

(7) The authorization to represent any person before any authority in any proceedings under the Act or rules as provided under sub-section (1) of section 82 of the Act shall be given in Form VAT - XXXII.

57. *Declaration for purchase of capital goods.*—(1) The declaration referred to in entry 23 of Schedule 'B' appended to the Act shall be in Form VAT - XXX which shall be issued in quadruplicate. The original and duplicate shall be made over by the purchasing dealer to the selling dealer out of which the original shall be furnished by the selling dealer to his Assessing Authority alongwith the return. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be send by the purchasing dealer immediately on its issue to the Commissioner keeping the quadruplicate for his record.

(2) A single declaration in Form VAT-XXX may cover more than one transaction of purchases if such purchases are made within a quarter and their details, namely, serial number of tax invoices, their dates and amount of purchases are shown in the Form under the signature of the purchasing dealer.

(3) If no such declaration in Form VAT - XXX is submitted by the selling dealer alongwith the quarterly return then the dealer will not be eligible for claiming the sale of capital goods under entry 23 of the Schedule "B" to the Act.

FIRST SCHEDULE

(See rule 47)

Sr. No.	Section/Rule	Description of Power	Designation of Officer
(1)	(2)	(3)	(4)
(1)	Sec.18/19 & 28	Registration/Amendment and cancellation of certificate of registration.	Appropriate Assessing Authority
(2)	Sec.29, 30, 31 and 32	To make an assessment/re-assessment/ /provisional assessment/protective assessment and impose penalty, levy of interest.	- do -
(3)	Sec.7(1)	To grant permission to pay composition of tax in lieu of the net amount of tax payable including extension of permission and the other matters connected therewith.	- do -
(4)	Sec.24	To require the dealer to furnish the returns and data for the purpose of collecting statistics relating to any matter dealt with, by or in connection to this Act; exempt any dealer from furnishing	- do -

(1)	(2)	(3)	(4)
		returns or permit any such dealer to furnish them for such different periods.	Appropriate Assessing Authority
(5)	Sec.25(4)(b)	To allow the dealer to pay tax, penalty, interest or the sum forfeited in installments.	- do -
(6)	Sec 33/34, Rule 30/9	Refunds/Provisional refunds.	Additional Commissioner of Commercial Taxes /Assistant Commissioner of Commercial Taxes /Appropriate Assessing Authority
(7)	Sec. 63	Special mode of recovery	Appropriate Assessing Authority/Assistant Commissioner of Commercial Taxes.
		To impose penalty for failure to furnish a copy of audit report within the prescribed time.	Appropriate Assessing Authority.
(8)	Sec.70		
(9)	Sec. 72	To require the dealer to maintain accounts & records	-do-
(10)	Sec. 73	To require a dealer to produce accounts or documents, furnish any information, inspect the accounts books and other records, search premises and other related work.	Additional Commissioner/ /Assistant Commissioner of Commercial Taxes, Commercial Tax Officer/ /Assistant Commercial Tax Officers.
(11)	Sec. 74	To collect information, particulars for cross checking of transactions, etc.	-do-
(12)	Sec. 76	Survey/Inspection of the place of business.	-do-
(13)	Sec. 54,55,56, 57,58 & 59	To impose penalties	Appropriate Assessing Authorities.

THE SECOND SCHEDULE

Registration/renewal charges under the Goa Value Added Tax Act, 2005
(See rules 14 & 16)

Sr. No.	Category of dealer	Amount of registration and renewal charges for the years
(1)	(2)	(3)
(i)	Turnover limit upto Rs. 5 lakhs.	Rs. 1000/-
(ii)	Turnover above Rs. 5 lakhs and upto Rs. 40 lakhs.	Rs. 3000/-
(iii)	Exceeding Rs. 40 lakhs but below Rs. 1 crore.	Rs. 5000/-
(iv)	Rs. 1 crore and above.	Rs. 10000/-
(v)	For voluntary registration	Rs. 2000/-

N.B.: - Part of a year shall be treated as a full year.

THIRD SCHEDULE

(See rule 54)

(Rules for supply of copies of records under Rule 54)

Certified copies of documents and orders

1. Any person who is party to a proceeding under the Act or under these Rules may apply to the Appropriate Assessing Authority having jurisdiction in respect of such proceeding or having the custody of the records pertaining thereto, for a certified copy of a document produced or filed in such proceeding or of an order passed by such authority.

2. A separate application shall be made for copies of any number of papers available in the record of each year and it shall be accompanied by an initial fee of Rs. 25/- in Court fee stamp, an extra fee of Rs. 10/- for per copy, if copies are required urgently.

3. The clerk shall immediately, on receipt of an application make entries in the register maintained in Form 2 and issue a receipt in token of having received the application, in Form 1. Thereafter, the said clerk shall pass on the same application to the officer concerned latest by the next working day, and shall without undue delay obtain orders of the Appropriate Assessing Authority or the notified Authority, as the case may be, as to whether or not the copy is to be allowed, and if the copy is allowed, the clerk entrusted with the copying work shall obtain the record together with the application and without undue delay shall notify the required fee on the notice board of the office in case the application has been allowed or so notify the fact of rejection in case the application has been rejected.

4. Every copy is ordinarily expected to be ready on the seventh working day after the fees have been paid.

5. Every copy made under this Rule shall be written in good legible hand or typed or photocopied.

6. To every copy made under these rules, shall be prefixed a heading containing short description of the record and the name of the dealer. In the copy of judgments or orders such

heading shall also contain the following particulars:—

(a) name of the Appropriate Assessing Authority or the Officer who passed the order together with ward to which the file pertains and the year of assessment, if any. In case of appeals and revisions the name and the official designation of the Officer, whose order was appealed from, the day of the order, and

(b) the name and address of the dealer.

7. After the copy has been made and before it has been revised and attested, the following particulars shall be endorsed thereon:—

(a) Number of the applications in register maintained in Form 2.

(b) Date of presentation of the application.

(c) Name of the copying clerk.

(d) Date on which the copy was completed.

(e) Cost of the copy.

(f) Date of delivery.

8. No copy shall be delivered to any person until it has been examined, certified and stamped. The examiner shall see that the provision of law and of these rules have been complied with in all respects.

9. The examiner, before he attests any copy, shall —

(a) personally compare such copy with the original from which it has been prepared with the assistance of the copying clerk, who made the copy;

(b) examine and initial the endorsement made upon the copy;

(c) attest every alterations made in such copy by initialing the same.

10. When any copy is found to be correct in all respects and ready for delivery to the applicant, the examiner shall endorse thereon "Certified to be true copy" and shall sign and date the endorsement.

11. In the event any copy being found to be unfit for issue by reason that it—

(a) has not been legibly and neatly written or typed.

(b) does not conform to these rules, or

(c) is defective or otherwise open to objection, the examiner shall forthwith write the word "Cancelled" across the copy; and a fresh copy shall be made without further charge.

12. The affixing, by the examiner of his signature to a copy is a certificate that the copy has been personally compared by him and is suitable for delivery.

13. The copying clerk shall ensure—

(a) that no file is taken out of the copying room;

(b) that all files are locked up in an almirah with the key in his possession, before leaving office;

(c) that no member of the public is allowed access to the copying room except for presenting the applications for supply of copies.

14. After the copies are ready, the fact shall be immediately notified by the copying clerk on the notice board.

15. If an applicant fails to take delivery of the copy for full four months from the last day of the month in which the copy was notified to be ready for delivery, it shall be filed.

16. An applicant for an urgent copy shall be entitled to have his copy furnished to him, if possible, by the third working day after the fees have been paid.

17. Urgent applications shall have as far as possible priority among themselves according to the date and serial No. of each application.

18. The examiner shall keep movement of each file in a register maintained in Form 3.

19. All applications for copies shall be kept by the copying clerk for three years or till such time as the stamp auditor has audited the necessary accounts.

Form 1

Form 1

Receipt No.

Receipt No.

Received on this date from

Received on this date from

.....
an application dated...
for copies with court fee
stamp(s) worth Rs....
affixed to it, which has
been entered at serial No...
in register 2.

.....
an application dated...
for copies with court fee
stamps(s) worth Rs....
affixed to it, which has
been entered at serial No..
in register 2.

Office of

Office of

Date.....

Date.....

Signature of recipient.....Signature of recipient.....

Form 2

Register of applicants for copies and fees realized

- 1 Date
- 2 Sl. No. of applications
- 3 Name and address of the applicant
- 4 Name of the office to which the file pertains
- 5 Nature of the case
- 6 Copies required
- 7 Whether urgent or ordinary
- 8 Fee already affixed
- 9 Words
- 10 Language
- 11 Copying fee
- 12 Urgent fee
- 13 Fees received at later stage
- 14 Date on which the copy was ready
- 15 The date of delivery of the copy
- 16 Initials of copying clerk

Form 3

Movement register of files to and from Copying clerk

- 1 Sl. No.
- 2 Name of the dealer
- 3 Sl. No. of the application in respect of which the file was required
- 4 Date of receipt of the file
- 5 From which office received
- 6 Date when the file was returned
- 7 Signature of the recipient
- 8 Remarks

By Order and in the name of the Governor of Goa.

Shrikant M.Polle, Under Secretary (Fin. Exp.)

Porvorim, 31st March, 2005.

Form VAT - I

[See rule 14(1)]

Application for the grant of Certificate of Registration under section 18 of the
Goa Value Added Tax Act, 2005 (Act 9 of 2005).

To
The Assessing Authority,
..... Ward.

I/We Proprietor/Partner(s) Manager/Director/Karta of HUF/Principal Officer
managing the business/Society, of the business hereby apply on behalf of the said business for
grant of a Certificate of Registration under the Goa Value Added Tax Act, 2005 and attach
herewith a Treasury/Bank receipt dated for Rs. being the registration fee paid.

- (1) Name and Style of business.....
(2) Principal place of business:.....
Address..... Phone.....

- (3) The business has (number) additional places of business and has.....
(number) separate warehouses at the addresses enumerated below:

a) Additional places of business(indicate full address):

.....
.....

b) Warehouses (indicate full address)

.....
.....

- (4) The dealer has business in under mentioned States(give full details with registration
number)

Name of the State	Address	Registration Number/TIN
.....

- (5) Permanent Account Number of the business under Income Tax Act (PAN).....

- (6) Registration Number under the Goa Sales Tax Act, 1964 (if any).

- (7) Registration Number under the Central Sales Tax Act, 1956 (if any).....

- (8) Constitution of the business (Tick whichever is applicable).....

Proprietorship ☐ Public limited company ☐ HUF ☐

Partnership ☐ Cooperative Society ☐ Pvt. Ltd. Company ☐

Government Department ☐ Others * ☐

*(To be specified if not covered by any of the given description)

- (9) Nature of business whichever is applicable (✓)

Manufacturing ☐ Leasing ☐ Retail Trade ☐ Wholesale Trade ☐

Hotel ☐ Works Contractor ☐ Mining ☐ Commission Agent ☐ Others ☐

- (10) Four main class of commodities which the business deals in:

1. 3.
2. 4.

(11) The turnover of sales during the year.....was of Rs.....and it first exceeded the limit as provided under Section 3 of the Act on.....

(12) The business is succeeded from the dealerw.e.f who is registered under TIN.....

(13) Details of bank account (s)

Name of the bank with address Type of account Account number

(14) Details of immovable properties owned wholly or partly by the business:

Sr. No.	Description of property	Address where property is situated	Approximate value	Share percentage

(15) The name(s) and addresse(s) of the proprietor/partners of the business/all persons having interest in the business/managing director of the company are as under:

Sr. No	Name of proprietor/ Partner or other persons	Father's/Husband's Name	Age	Home address	Signature

(16) The proprietor or partner or any other person having interest in the business anywhere in India.

Name of the proprietor/partner or any other person	Names and particulars of the business	Address of place of business

(17) Language and script in which account books are maintained

(18) A copy of partnership deed, Memorandum of Association, etc, enclosed.

(19) Passport size photograph of the proprietor, each of the partners, Karta of HUF, Managing Director, are affixed herebelow:

			
---	---	---	---

DECLARATION

I/We hereby declare that the above statements are true to the best of my/our knowledge and belief.

Place:.....

Signature:.....

Date:.....

Status:.....

Form VAT - II

[See rule 15(1)]

REGISTRATION CERTIFICATE UNDER SECTION 18 OF THE GOA VALUE
ADDED TAX ACT, 2005(Act 9 of 2005).(1) TIN

--	--	--	--	--	--	--	--	--	--

(2) WARD

--

(3) NAME AND STYLE OF BUSINESS

--

(4) PRINCIPAL PLACE OF BUSINESS

--

(5) NATURE OF BUSINESS

--

(6) ADDRESS OF ADDITIONAL PLACE OF BUSINESS, IF ANY:

(i)

(ii)

(7) ADDRESSES OF WAREHOUSES, IF ANY:

(i)

(ii)

(8) DATE OF LIABILITY

DD	MM	YYYY

(9) DATE OF VALIDITY-

Registration is valid from

DD MM YYYY

--	--	--	--	--	--	--	--	--	--

to

DD MM YYYY

--	--	--	--	--	--	--	--	--	--

(10) Dealer manufactures for sale the following classes of goods:-

Date:-

(Seal of Assessing Authority)

Assessing Authority Ward.

- (1) This Registration Certificate or copy thereof shall be displayed by the dealer at every place of business and it shall be produced for inspection on demand by any person exercising authority under the Act and rules.
- (2) Any change in the name, place or ownership of the business or number of places of business should be notified within 30 days and the Registration Certification got amended accordingly.

RENEWAL

[illegible]

Form VAT - III

[See rule 23(1) of the Goa Value Added Tax Rules, 2005]

Return of Sales and of tax payable for the
quarter/period ended.....D D M M Y Y Y Y
[] [] [] [] [] [] [] []

Period from

[] [] [] [] [] [] [] []

to

[] [] [] [] [] [] [] []

(1) TIN:-

[] [] [] [] [] [] [] [] [] []

Valid upto

D D M M Y Y Y Y

[] [] [] [] [] [] [] []

(2) Name of the dealer.

(3) Address of the dealer.

(4) Turnover, taxable turnover of sales and computation
of output tax.AmountA. Total turnover of sale received/receivable in
respect of goods sold including value of goods
transferred out of state otherwise than by way of sale.

B. Deductions (from the above sale)

(1) Sales of exempted goods

(2) Sales on which no tax is leviable

(3) Sales in the course of inter-state trade

(4) Sales in the course of import into or
export out of India.(5) Value of goods transferred or dispatched
out of the state otherwise than by way of sales.
(stock transferred)

(6) Value of goods sent for sale to local agents.

(7) The amount of sale of goods returned within
the prescribed time i.e. six months(8) Sum allowed as cash discount in the bill/tax
invoice if it is included in the above sale.

Total of (1) to (8)

C. Taxable Turnover of sales

(A - B)

D. Amount of output tax:

Ratewise break-up
of taxable salesRate of TaxAmount of out put tax

1.

2.

3.

4.

5.

E. Total amount of output tax payable _____

(5) Input tax paid on purchases made from registered dealers within the State during the tax period.
Less tax refunded on purchases returned within the prescribed time _____

(6) Admissible input tax credit on stock of goods held on appointed day/date of registration _____

(7) Input tax credit carried over from previous tax period _____

(8) Admissible input tax credit on capital goods _____

(9) Entry Tax paid, if any _____

(10) Input tax on purchases of goods within the State and exported and / or used in manufacture of goods for export outside the territory of India. _____

(11) Total input tax credit (5 to 10) _____

(12) Net amount of tax payable/refundable/carried forward (4 E- 11) _____

(13) Adjustment:

(i) input tax refundable in excess of 4% as per Section 6(3) under Government Notification No. _____ dated _____

(14) Net amount of tax payable/refundable/carried forward _____

(15) Details of Bank Account (only the changes in the Bank Account if any during the return period to be reported)

(16) Number and date of the receipted chalan under which payment is made, attached to this, return in proof payment.

Declaration

I Shri./ Smt _____ of M/s _____
do solemnly declare that the particulars disclosed in this return are true to the best of my knowledge and belief.

Place:

Signature _____

Date:

Proprietor/Partner/Director/
Manager etc.

FORM VAT - IV

[See rule 6(7) of the Goa Value Added Tax Rules, 2005]

Return of Sales and Composition Tax Payable by
dealer opting for composition for the quarter ended

D	D	M	M	Y	Y	Y	Y

Period from

--	--	--	--	--	--	--	--	--	--

To

--	--	--	--	--	--	--	--	--	--

(1) TIN:-

--	--	--	--	--	--	--	--	--	--

Valid upto

D D M M Y Y Y Y

--	--	--	--	--	--	--	--

- (2) Name of the Dealer : _____
- (3) Address of the Dealer : _____
- (4) Style of Business : _____
- (5) Nature of Business : _____
- (6) Total turnover of Sales received
and receivable during the period : Rs. _____
- (7) Amount of Composition Tax
payable. : Rs. _____
- (8) Amount of Composition Tax paid : Rs. _____
- (9) Number and date of receipted copy
of chalan under which payment is
made, attached to this return in
proof of payment. : _____
- (10) Details of Bank Account (only the changes in the Bank Account, if any, during the return
period to be reported.)

DECLARATION

I Shri/Smt _____ of M/s _____ do solemnly
declare that the particulars disclosed in this return are true to the best of my knowledge and
belief and that I / we have not been covered under any of the contingencies stated in sub-rule(7)
of Rule 6 during the period covered under this return.

Place:

Date:

(Signature of the dealer)

FORM VAT- V
[See rule 24(3)]

ORIGINAL
(To be retained by the payer)

CHALLAN

0040 – Taxes on Sales, Trade, etc.

Challan of tax, licence and registration fees and other receipts paid

into the
(Branch)

{ Treasury/Sub -Treasury
State Bank of India
.....

for the period fromto.....

TIN

--	--	--	--	--	--	--	--	--	--

Name and address of the dealer
on whose behalf money
is paid.....

By whom tendered.....

Payment on account of	Amount (in figures) Rs.
105-Value Added Tax	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

Rupees (in words)

Dated:.....

Signature of dealer or depositor)

(For use in the Treasury/Bank)

1. Received payment of Rs.....

(in figures)

Rupees.....

(in words)

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT- V

[See rule 24(3)]

DUPLICATE

(To be furnished by the payer to the
respective Appropriate Assessing
Authority)

CHALLAN

0040 – Taxes on Sales, Trade, etc.

Challan of tax, licence and registration fees and other receipts paid

into the
(Branch){ Treasury/Sub -Treasury
State Bank of India

for the period from to

TIN

--	--	--	--	--	--	--	--	--	--

Name and address of the dealer
on whose behalf money
is paid.....

By whom tendered.....

Payment on account of	Amount (in figures) Rs.
105- <u>Value Added Tax</u>	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

Rupees (in words)

Dated:.....

Signature of dealer or depositor)

(For use in the Treasury/Bank)

- Received payment of Rs.....
(in figures)
Rupees.....
(in words)
- Date of entry.....
- Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

TRIPPLICATE
(for the Treasury)

CHALLAN

0040 - Taxes on Sales, Trade, etc.

Challan of tax, licence and registration fees and other receipts paid

into the

(Branch)

Treasury/Sub -Treasury
State Bank of India

for the period fromto.....

TIN

[illegible]

Name and address of the dealer on whose behalf money is paid..... By whom tendered.....	Payment on account of	Amount (in figures) Rs.
	105-Value Added Tax	
	01-Tax Collection	
	02-Composition of Tax	
	03-Licence & Registration Fees	
	04-Interest	
	800-Others receipts	
	81-Other items	
	Total	

Rupees (in words)

Dated:.....

Signature of dealer or depositor)

(For use in the Treasury/Bank)

1. Received payment of Rs.....
(in figures)
Rupees.....
(in words)
2. Date of entry.....
3. Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT- V
[See rule 24(3)]QUADRUPLICATE
(To be send by Treasury to respective
Appropriate Assessing Authority)**CHALLAN**0040 – Taxes on Sales, Trade, etc.
.....

Challan of tax, licence and registration fees and other receipts paid

into the
(Branch){ Treasury/Sub -Treasury
State Bank of India
.....

for the period fromto.....

TIN

--	--	--	--	--	--	--	--	--	--

Name and address of the dealer
on whose behalf money
is paid.....

By whom tendered.....

Payment on account of

Amount
(in figures)
Rs.

105-**Value Added Tax**
 01-Tax Collection
 02-Composition of Tax
 03-Licence &
 Registration Fees
 04-Interest
 800-Others receipts
 81-Other items

Total

Rupees (in words)

Dated:.....

.....
Signature of dealer or depositor)

(For use in the Treasury/Bank)

1. Received payment of Rs.....

(in figures)

Rupees.....

(in words)

2. Date of entry.....

3. Chalan/Scroll No.

.....
(Signature of Accountant).....
(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

Form VAT – VI

[See rule 24(4) of the Goa Value Added Tax Rules, 2005]

DEMAND NOTICE FOR TAX NOT PAID/SHORT PAID WITH RETURN

No. _____ dated _____

Office of the Commercial Tax Officer
_____ ward.To,

TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Sir,

Take notice that according to the return filed by you in Form VAT – III for the quarter/period ending _____.

- (1) You have not paid the amount of tax of Rs. shown as payable in the said return.
- (2) You have paid only Rs. as against Rs. shown as payable in the said return.

You are hereby directed to pay the sum of Rs. (in words Rs.) not paid/short paid with the return as indicated hereinabove with the interest for delayed payment at the rate provided under clause (a) of sub-section 4 of section 25 of the Act, within thirty days from the date of service of this notice and furnish the receipted copy of the challan in proof of payment to this office within a week thereafter, failing which, the said sum will be recovered from you as an arrears of land revenue.

A challan in Form VAT – V is enclosed for the purpose.

(Seal of Appropriate
Assessing Authority)

Signature _____
Appropriate Assessing Authority

Form VAT – VII

Serial No.

[See rule 25(2) of the Goa Value Added Tax Rules, 2005]

CERTIFICATE OF TAX DEDUCTION AT SOURCE

Regn. No.

1. Name and full address of the Employer:

2. (i) Name and full address of the contractor who has executed the works contract.

(ii) TIN of the contractor

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

3. Particulars of tax deducted:

Sr. No.	Bill no./ (date preferred in case of contractor)	Nature of works contract	Year of the execution of works contract	Amount paid to the contractor	Amount of TDS payment @ 1%	Tax amount actually deducted	Amount remitted to Government Treasury with date of chalan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Certified that the tax deducted as above have been remitted by me/I into Government Treasury, in accordance with Section 28 of the Goa Value Added Tax Act, 2005(Act 9 of 2005) and that the particulars furnished above are true and correct to the best of my/our knowledge.

Place:

Date:

Name and signature of the persons
deducting tax with his designation
and seal

Note: To be issued in quadruplicate. The original shall be submitted to the respective Appropriate Assessing Authority alongwith return by the contractor. The duplicate shall be retained by the contractor for his record. The triplicate to be submitted by the employer to the Commissioner of Commercial Taxes alongwith the statement in Form VAT – XXVII. The quadruplicate shall be retained by the employer for his record.

FORM VAT – VIII

(See Rule 27/28)

Notice under section 29/30/32 of the Goa Value Added Tax Act, 2005(Act 9 of 2005).

No.....

To,

.....
.....

TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Whereas;

- (a) The return(s) filed by you for the period fromtohas/have been selected for detailed assessment under sub-section (1) of section 29 of the Goa Value Added Tax, 2005 and it has become necessary to verify and ascertain the correctness of the said returns;
- or
- (b) You, being a registered dealer, have failed to furnish the return(s) as required under section 24 of the Act for the period fromtoand have thereby rendered yourself liable to be assessed to the best of my judgment under clause(a) of sub-section (2) of section 29 of the Goa Value Added Tax Act, 2005;
- or
- (c) I desire to satisfy myself that the returns of sales furnished by you in respect of the period from..... to.....are correct and complete and it appears to me to be necessary to make an assessment of tax under clause(b) of sub-section (2) of section 29 of the Act;
- or
- (d) You, being a registered dealer have applied for cancellation of registration certificate w.e.f.....on the ground of closure or stoppage of your business and it has become necessary to make an assessment under second proviso to sub-section (1) of section 29 of the Act, in respect of the period fromto
- or
- (e) I am satisfied on the basis of information which has come into my possession that you have been liable for payment of tax under the Goa Value Added Tax Act, 2005 in respect of the period commencing onand endingbut have failed to apply for registration. Thus, you have rendered yourself liable to be assessed to tax for the aforesaid period.

You are, therefore, hereby required to-

- (i) appear in person or through an authorized representative at.....(place).....(date).....(time) and
- (ii) produce or cause to be produced accounts, registers, invoices or other documents which you are required to maintain under the Goa Value Added Tax Act, 2005 or the rules made thereunder relating to aforesaid period alongwith any other relevant evidence on which you may wish to rely in support of the returns filed by you or any objection which you may wish to raise in relation to these proceedings.

2. You are also required to show cause on or before the aforesaid date, as to why a penalty as laid down under section 54,55, 57,58 & 59 of the Act, 2005, as the case may be, in respect of the period fromtoshould not be levied against you.

Place:

Date:

Signature.....

Appropriate Assessing Authority

(Seal of Appropriate Assessing
Authority)

Form VAT – IX

[See rule 29(1)]

Notice of re-assessment under section 31 of the Goa Value Added Tax Act,
2005(Act 9 of 2005).

No.

Office of the Commercial Tax Officer
.....Ward.

TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

To,

.....
.....

Whereas:

I have reason to believe that in the assessment made under section 29 of the Goa Value Added Tax Act, 2005, the turnover of your business assessable to tax for the assessment period fromto.....has been under assessed or escaped assessment or has escaped levy of appropriate tax or any deduction has been wrongly allowed or refund has been allowed to you in excess of the amount admissible or the amount of the input tax credit has been allowed in excess, I, therefore, propose to re-assess you for the aforesaid period under section 31 of the Act.

You are, therefore, required to,—

- (a) appear in person or through your authorised representative and
- (b) produce or cause to be produced at.....(place).....(time).....(date) necessary evidence for determining the correct amount of tax payable by you for the said period or prefer such objections as you may wish in relation to these proceedings.

You are also required to show cause on or before the aforesaid date, as to why a penalty as laid down under section 59 of the Goa Value Added Tax Act, 2005, should not be imposed in respect of said period.

Place:

Date:

(Seal of Assessing Authority)

Signature_____

Assessing Authority

[See rule 27/28/29]

Commercial Tax Office
.....Ward

[illegible]

(7) Date of service of notice in Form VAT – VIII/IX

Balance taxable turnover

As shown in dealer's returns/as determined in assessment.	As determined in assessment/re-assessment.

2

- (10) Amount of output tax payable on taxable turnover:
- (i) @ 1% calculated on Rs.
- (ii) @ 4% calculated on Rs.
- (iii) @ 12.5% calculated on Rs.
- (iv) @ calculated on Rs.
- (11) Total amount of output tax payable.....
- (12) Penalty imposed under section.....
- (13) Interest levied.....
- (14) Total of output tax, penalty and interest payable.....
- (15) Input tax credit admissible (a+b+c+d+-)
- (a) against purchases
- (b) against stock held on appointed day/date of registration.....
- (c) input tax credit carried over from the previous year.....
- (d) Entry Tax paid, if any.....
- (e)
- (16) Tax paid with returns
- (17) Total of 15 and 16
- (18) Net balance due/amount paid in excess (14-17)
- (a) refundable
- (b) carried forward.....

[illegible]

Assessment order

Place:

Date:

Seal of Assessing
Authority

Signature.....
Assessing Authority

Form VAT-XI

(See rule (27/29/39) of the Goa Value Added Tax Rules , 2005)

DEMAND NOTICE

Office of Commercial Tax Officer,
.....Ward.

No:-.....dated:-.....

TIN

[illegible]

To,

.....

.....

You are hereby informed that you are liable to pay a sum of rupees
under section (s).....of the Goa Value Added Tax Act,
 2005 (Act 9 of 2005) as tax (.....), penalty (...2.....) and interest (.....) vide order
 dated Copy of the order is enclosed.

2. You are hereby directed to pay the said sum of Rs. (in figures)
 (in words), in the Treasury/Sub-Treasury/State Bank
 of India/other notified Bank at(place) on or
 before..... (date) and furnish the receipt in proof of payment to this office on or
 before (date), failing which the said sum will be recovered from you as an
 arrears of land revenue.

3. A Chalan in Form VAT – V is enclosed for the purpose.

(Seal of Appropriate Assessing Authority)

Signature.....
(Appropriate Assessing Authority)

(Counterfoil)

Form VAT – XII
[See rule 30(1) of the Goa Value Added Tax Rules, 2005]

REFUND VOUCHER

Voucher No.....

Refund Voucher for the refund of tax and/or penalty and/or interest
Under the Goa Value Added Tax Act, 2005(Act 9 of 2005).

Refund payable to

TIN

--	--	--	--	--	--	--	--	--	--

 issued by Commercial Taxes Office.....Ward.

Date of order directing refund.....

Amount of refund: Rs.....

Number in collection register showing the collection of amount regarding which refund is made:-

(Signed).....

Designation.....

Dated:

(Seal Assessing Authority)

Form VAT – XII
[See rule 30(1) of the Goa Value Added Tax Rules, 2005]

REFUND VOUCHER

Voucher No.....

Refund Voucher for the refund of tax and/or penalty and/or interest Under the Goa Value Added
Tax Act, 2005(Act 9 of 2005).

Payable at the.....
(Branch)

{	Treasury/Sub-Treasury
	State Bank of India

for Rs.....
(in figures)

(in words)

for being credited to the Bank Account of the dealer under no..... at.....
within three months of the date of issue. (Bank & Branch)

To,
The Treasury/Sub-Treasury Officer,
The Agent or Manager of State Bank of India

(1) Certified that with reference to the assessment record of
bearing TIN (issued by the Commercial Taxes Office of
.....Ward), for the period fromto....., a refund of
Rs.is due to

(2) Certified that the amount of tax and/or penalty and/or interest concerning which this refund is
allowed has been duly credited to the Government Treasury.

(3) Certified that the refund amount shall be debited to the following number of Accounts:

.....
.....
.....

(4) Certified that no refund order regarding the sum now in question has been previously been
granted and this order of refund has been entered in the original file of assessment under my
signature .

(5) Please pay tothe sum of Rs.....(in figures)
Rupees(in words)

Date:

(Seal Assessing Authority)

(Signed)

Designation.....

Date of encashment in the

{ Treasury/Sub-Treasury
State Bank of India
.....

Date.....

Place.....

Pay Rupeesonly

The20 Officer-in-charge of

{ Treasury/Sub-Treasury
State Bank of India
.....

Received payment.....

Claimant's Signature.....

Examined,

Accountant.....

(a) Classification:

Tax.....

Penalty.....

Interest.....

Third copy of the Refund Voucher is identical with the second copy and it is not reproduced
here.

Form VAT – XIII

[See rule 6(1)]

APPLICATION FOR OPTING FOR COMPOSITION OF TAX PAYABLE BY THE
DEALER UNDER SECTION 7 OF THE GOA VALUE ADDED TAX ACT, 2005
(Act 9 of 2005).

- (1) To,
The Appropriate Assessing Authority,
_____ Ward.

- (2) TIN

--	--	--	--	--	--	--	--	--	--

- (3) Name and style of the business:

Address: _____

- (4) Address of the additional places of business:

I/We are carrying on business as –

- (a) Reselling.
(b) Running Hotel including Bar and Restaurant at
(c) Executing Works Contracts within the State.

do hereby apply for payment of tax by way of Composition as provided under Section 7 of the Act.

I/We certify that my/our turnover of sales during the previous yearwas of Rs.....

I/We do hereby declare that I/we do not fall under any of the contingencies stipulated under sub-rule (2) of rule 6.

Place:

Date:

Signature of the dealer

Form VAT – XIV

[See rule 6(3)]

Certificate of Composition of tax under section 7 of the Goa Value Added Tax Act, 2005(Act 9 of 2005).

1. TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Ward

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

3. Name & Style of business:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

4. Address of the principal place of business:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5. Nature of business:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6. Period of validity of Certificate of Composition of tax :-

from

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 to

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Certified that the dealer has been granted permission for compounding of tax under section 7 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

The dealer shall furnish quarterly return in Form VAT – IV alongwith the receipt of the payment of Composition Tax.

The application for renewal of the certificate should be made within 30 days from the date of its expiry.

Place:

Date: (Seal of Assessing Authority)

Assessing Authority
.....Ward

RENEWAL

Date of renewal	Year for which renewed	Signature of Appropriate Assessing Authority

Form VAT – XV

(See rule 42)

Audited report on Accounts as required under sub-section (1) of section 70 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

(1) Accounting year:

(2) Name and complete address of the dealer:

(3) TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(4) Brief description of commodities dealt in:

(a) Resale:

(b) Goods manufactured:

(c) In works contract:

(d) In leasing (right to use):

(5) Particulars of Books of Accounts and other records maintained:

(6) Details of turnover, exemptions claimed, addition of purchase prices, if any disclosed, calculation of tax due, particulars of tax paid and returns furnished, etc.

Particulars	Quarter				Total
	(I) Rs.	(II) Rs.	(III) Rs.	(IV) Rs.	
(1) Gross turnover.					
(2) Cost of freight, delivery or installation included in (1) above.					
(3) Value of goods returned within the period prescribed under section 12(3).					
(4) Cash discount allowed according to normal trade practice and included in (1) above.					
(5) Tax collected but not shown separately in sale bills or cash memorandum (see rule 4(2)).					
(6) Net turnover of (2) to (5) above.					
(7) Deductions on account of goods declared as exempted under section 5 (1)(d).					
(8) Deductions on account of sales made on which no tax is leviable.					
(9) Deduction of amount of sale of goods which are exempted at subsequent point of sale as notified by Government under Section 6(2).					

- (10) (a) Sales in the course of interstate trade or commerce.
 (b) Sales which have taken place outside Goa.
 (c) Sales in the course of Export out of India.
 (i) From Goa.
 (ii) Through any other State.
 (d) Stock transfer.

(11) Total deduction claimed from column (7) to (10).

(12) Taxable turnover (after deducting items

(2) to (5) and (7) to (10).

(13) Analysis of Taxable Turnover:

	Turnover	Output Tax payable
(a) turnover taxable @ 1%	Rs.....
(b) turnover taxable @ 4%	Rs.....
(c) turnover taxable @ 12.5%	Rs.....
(d) turnover taxable @ 20%	Rs.....
(e) turnover taxable @ 22%	Rs.....
(f) turnover taxable @ 25%	Rs.....
(g) turnover taxable @ ____%	Rs.....

(14) Amount of Output tax due

Rs.....

(15) Amount of input tax credit admissible

Rs.....

(16) Net Tax due

Rs.....

(17) Amount of tax paid in Government

Treasury and date of payment

Rs.....

(enclose statement, if necessary)

(18) Entry tax paid quarterwise in Rs.

I	II	III	IV	Total

(19) Amount paid in excess, if any.

Rs.....

(20) Amount of tax, if any paid into Government

Treasury subsequent to the returns to makeup
for less payment and date of payment

Rs.....

(a) Amount

(b) Date

(c)

(21) Amount of input tax credit (including Entry Tax) admissible during the year:

(A) For manufacturing unit

(a) in respect of goods (raw materials) held in stock on the appointed day/date of registration and admissible for deduction

Rs.....

(b) In respect of purchases of raw materials
(during the accounting year)

Rs.....

(c) On capital goods

- (i) 1st instalment in respect of purchases made during the year..... Rs.....
- (ii) 2nd instalment in respect of purchases made during the year..... Rs.....
- Total..... Rs.....
- Capital goods purchased during the Year:

I - Existing units

Amount of input tax credit Rs.	Date of purchase	Date of installation

II-New units

Amount of input tax credit Rs.	Date of purchase	Date of commencement of commercial production

Total input tax credit on capital goods admissible for the year..... Rs.....

(B) Input tax credit for Trading/ reselling activity:

50% of above total admissible for the year..... at Rs.

Balance 50% i.e. Rs.is admissible for next year i.e.....

Against taxable sales:

Against exports:

Against stock transfers out of State
(in excess of 4%)

(C) Summary of Total input tax credit admissible:

Sr. No.		Against taxable sales	Against stock transfers	Against exports	TOTAL
1.	Manufacturing activity				
2.	Trading/reselling activity				
3.	Works contract				
4.	Right to use				
	Total				

(22) Date of filing of returns

Quarter: (I), (II), (III), (IV)

(23) Particulars of declarations in Form VAT-XXX furnished by the selling dealer along with the returns (to be annexed as separate statement if space is insufficient).

PARTICULARS OF DECLARATIONS IN FORM VAT-XXX

Sr. No. of the Form	Date of declaration	Amount of turnover involved in The transaction	Name and complete address of the signatory of the declaration	TIN of purchasing dealer
(I)	(II)	(III)	(IV)	(V)

(24) Analysis of the turnover

- (a) sales in the course of interstate trade and commerce and
- (b) sales in the course of export out of India through any other State/U.T. other than Goa.

Calculation of Central Sales Tax, if any due, particulars of tax paid, returns furnished.

Particulars	Quarter				Total Rs.
	(I)	(II)	(III)	(IV)	
(1) Amount of turnover being the aggregate of sale prices received/receivable in respect of sales in the course of inter-State trade or commerce.					
(2) Amount, if any, of deductions u/s 8A(1) of the Central Sales Tax Act, 1956.					
(3) Turnover being the aggregate of sale prices at (1) above net of deductions at (2) above.					
(4) Turnover on account of sales to Government.					
(5) Turnover on account of sales to registered dealers other than Government of goods referred to in section 8(3) of the Central Sales Tax Act, 1956.					
(6) Turnover on account of sales falling in (4) and (5) above showing separately:					
(a) Turnover on account of sales of declared goods.					
(b) Turnover on account of sales of goods other than declared goods.					
(c) Turnover on account of sales of goods exempted from tax generally or taxable at a rate lower than 4% (ratewise).					
(d) Turnover on account of sales subsequent to the first inter-State (sale in transit).					
(e) Turnover on account of sales in the course of inter-State trade or commerce immediately preceding the sale or purchase occasioning the export of those goods out of the territory of India in compliance of an agreement or order for or in relation to such export.					
Section () of Central Sales Tax Act, 1956.					

(7) Turnover taxable at different rates (specify) Turnover Tax payable

(i) Turnover taxable at 1%

(ii) Turnover taxable at 4%

(iii) Turnover taxable at 10%

(iv) Turnover taxable at 12.5%

(v) Turnover taxable at _____%

(vi)

(8) Amount of tax due Rs.

(i) Amount of tax paid into Government Treasury (enclose statement, if necessary) Rs.

(ii) Date of payment

(iii) Date of furnishing returns under the Central Sales Tax (Goa, Daman and Diu) Rules, 1973.

Quarter I II III IV
Date

(9) Particulars of certificates and declaration furnished herewith by the dealer (to be annexed as a separate statement if space is insufficient).

Type of form (C/D/EI/EII/H/I, etc)	Sr. No. of the Form	Date of the declaration / certificate	Amount Rs.	Date & Bill No.
(1)	(2)	(3)	(4)	(5)

(10) Particulars of goods, if any, returned (to be annexed as a separate statement if space is insufficient).

Goods returned outward

Sr. No.	Date when goods returned taken in stock originally.	Name & complete address of the buyer from whom returned	Particular of tax invoice, cash memos/bill		
			No.	Date	Amount
I	II	III	IV	V	VI
(1)	(2)	(3)	(4)	(5)	(6)

(11) Particulars of values of opening stock, purchases, sales, gross profit and closing stock in respect of the year.

Particulars	Amount Rs.	Particulars	Amount Rs.
(1)	(2)	(3)	(4)
Opening stock	Sales	.....
Purchases	Less returns	.....
Less returns	Closing stock	.....
Manufacturing/ Trading expenses		
Gross profit		
Total	Total	.....

(12) Ratewise classification of purchases (attach separate sheet) showing all rates applicable

For use in manufacture	Exempted	Input tax credit not available	1%	4% Raw material/capital goods	12.5%	Any other rate as may be applicable
------------------------	----------	--------------------------------	----	-------------------------------	-------	-------------------------------------

For resale	Exempted	Input tax credit not available	1%	4%	12.5%	Any other rate as may be applicable
------------	----------	--------------------------------	----	----	-------	-------------------------------------

(13) Statement of purchases against Form VAT-XXX

Sr. No. of Form	To whom issued	Tax Invoice No./ Date	Amount	Description of goods purchased	TIN of selling dealer
(1)	(2)	(3)	(4)	(5)	(6)

(14) Statement of sales against Form VAT - XXX

Sr.No. of Form	From whom received	Tax invoice no./date	Amount	Description of goods sold	TIN of purchasing dealer
----------------	--------------------	----------------------	--------	---------------------------	--------------------------

(15) Particulars of tax deducted at Source and paid the amount so deducted to the credit of the Government in accordance with the provisions of section 28 of the Act.

Registration number of Employer in respect of TDS:

Sr. No.	Name of contractor on whose behalf tax is deducted at source	Amount of tax deducted at source (in rupees)	Date for remittance to Government	Amounts of payment: (in rupees)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

(16) Statement of purchases against "C" Forms:

Sr. No. of Forms	To whom issued	Bill No./ Date	Amount	Description of goods purchased
(1)	(2)	(3)	(4)	(5)

(17) Statement of stock transfers with or without "F" Forms:

Sr. No. of Forms if any	From whom received	Transfer delivery Note No.	Amount Rs.	Description of goods dispatched by way of stock transferred.
(1)	(2)	(3)	(4)	(5)

(18) Any other information that is not provided for

(19) List of enclosures:

- (1)
- (2)
- (3)
- (4)

Signature of Chartered Accountant

CERTIFICATE

I/We have to report that audit of _____ (name and address of the dealer. TIN

--	--	--	--	--	--	--	--	--	--

) was conducted by me/us _____ in pursuance to the provisions of section 70 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005). A copy of the audited Trading/Manufacturing and Profit and Loss Account alongwith the Schedules for the year ended on _____ and a copy of the Audited Balance Sheet as at _____ are enclosed with this report, duly countersigned by me for the purpose of identification.

In my/our opinion and to the best of my/our information and according to information given to me/us, the particulars given in this report in Form VAT-XV are true and correct.

Explanatory note is annexed on the points to which I/We do not agree.

Place:

Date:

Chartered Accountant

Form VAT – XVI

[See rule 30(1) of the Goa Value Added Tax Rules, 2005]

Refund Adjustment order

Voucher No. _____

(1) Name of dealer or person to whom issued _____

(2) TIN (In case of dealer registered under the Act.)

--	--	--	--	--	--	--	--	--	--

(3) Amount of refund due Rs. _____

(4) Date of order quantifying the refund amount. _____

(5) Details of amount deducted, if any on account of any demand outstanding against the applicant.

Amount	Demand Notice no.&date

(In words)

(6) Net refundable amount in figures and words (3-5)

(In figures)

Rs. _____

(7) The amount of Rs. to be refunded by issue of Refund Voucher in Form VAT – XII.

Place:

Signature of Assessing Authority

Date:

(Seal of Assessing Authority)

FORM VAT – XVII

(See rule 32)

Memorandum of appeal to the Appellate Authority/Tribunal under section 35/36 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

Before the Appellate Authority/Tribunal

No.....of20....

(To be filled in by the office of the Appellant Authority/Tribunal)

M/s.....
.....

— Appellant

Versus

The Appropriate Assessing Authority/Appellate Authority

— Respondent

(1) TIN

--	--	--	--	--	--	--	--	--	--

(2) Style of business :

(3) Status of the business (write here individual, HUF
Partnership, Limited Company, Association of
persons, etc as the case may be) :

(4) Location of principal place of business :

(5) Address to which notice may be sent to
the appellant :

(6) Name of the Appropriate Assessing
Authority/Appellate Authority passing the order :

(7) Period to which the appeal relates :

(8) Date of order :

(9) Date of service of order appealed against :

(10) Amount demanded

Tax :
Penalty :
Interest :
Total :

(11) Amount paid

Tax :
Penalty :
Interest :
Total :

(12) Amount in dispute

Tax :
Penalty :
Interest :
Total :

(13) Relief claimed in appeal

(14) The appellant has paid the tax assessed, interest levied and penalty imposed under the order appealed against as shown below :

	Amount paid before assessment	Paid after assessment/appeal			Balance due, if any, at the time of filing of appeal Amount
		Amount	Treasury Receipt No.	Date	
(i) Out of admitted tax, interest & penalty					
(ii) Out of disputed tax, interest & penalty					

(15) A Certified copy of the order appealed against is attached

(16) Grounds of appeal (may be recorded in a separate sheet if the space is insufficient)

Verification

I/ Wethe appellant (s) do hereby declare to the best of his/their knowledge and belief that the facts set out in the memorandum are true and that the amount of tax assessed or re-assessed interest and the penalty, if any, imposed or the tax and penalty admitted to be due has been paid by Treasury Chalan dtd.....,copy of which is enclosed.

Date:

Place:

Signature of appellant or person
duly authorised in writing in
his behalf by the appellant.

For use in the office of the Appellant Authority/Tribunal.

Date of receipt.....

Acknowledgment

Received from M/sofTIN. (if any)..... Memorandum
of Appeal alongwith the enclosures mentioned therein.

Place:

Date:

Signature of receiving

Official

(Office Seal)

FORM VAT- XVIII

ORIGINAL

[See rule 25(1)]

(To be retained by the payer)

Challan for remittance of tax deducted at source

Under section 28(2) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

0040 — Taxes on Sales, trade, etc.

Remitted in
(Branch)

{ Treasury/Sub -Treasury
State Bank of India

(1) Name and Address of the Employer:

(2) Registration No.....

(3) TIN, if any available,

--	--	--	--	--	--	--	--	--	--

(4) Period to which payment relates from
to

(5) Amount remitted in figure:

Amount in words(Rupees.....only)

Payment on account of	Amount (in figures) Rs.
105- Value Added Tax	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

Place:

Date:

Signature of the employer or
authorised representatives

(For use in the Treasury/Bank)

1. Received payment of Rs.....
(in figures)

Rupees.....
(in words)

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT- XVIII

[See rule 25(1)]

DUPLICATE

(To be furnished by the employer to
the Appropriate Assessing Authority
alongwith the statement)

Challan for remittance of tax deducted at source

Under section 28(2) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

0040 – Taxes on Sales, trade, etc.
.....Remitted in
(Branch){ Treasury/Sub -Treasury
State Bank of India
.....

(1) Name and Address of the Employer:

(2) Registration No.....

(3) TIN, if any available,

--	--	--	--	--	--	--	--	--	--

(4) Period to which payment relates from
_____ to _____

(5) Amount remitted in figure:

Amount in words(Rupees.....only)

Payment on account of	Amount (in figures) Rs.
105- Value Added Tax	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

Place:

Date:

Signature of the employer or
authorised representatives

(For use in the Treasury/Bank)

1. Received payment of Rs.....
(in figures)Rupees.....
(in words)

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT- XVIII

[See rule 25(1)]

TRIPLICATE
(for the Treasury)

Challan for remittance of tax deducted at source

Under section 28(2) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

0040 – Taxes on Sales, trade, etc.

Remitted in
(Branch)

{ Treasury/Sub -Treasury
State Bank of India
.....

(1) Name and Address of the Employer:

(2) Registration No.....

(3) TIN, if any available,

--	--	--	--	--	--	--	--	--	--

(4) Period to which payment relates from
_____ to _____

(5) Amount remitted in figure:

Amount in words(Rupees.....only)

Payment on account of	Amount (in figures) Rs.
105-Value Added Tax	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

Place:

Date:

Signature of the employer or
authorised representatives

(For use in the Treasury/Bank)

1. Received payment of Rs.....
(in figures)

Rupees.....
(in words)

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT- XVIII

[See rule 25(1)]

QUADRUPLICATE
(To be sent to the respective
Appropriate Assessing Authority by
the Treasury)

Challan for remittance of tax deducted at source

Under section 28(2) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

0040 – Taxes on Sales, trade, etc.
.....Remitted in
(Branch)Treasury/Sub -Treasury
State Bank of India
.....

(1) Name and Address of the Employer:

(2) Registration No.....

(3) TIN, if any available,

--	--	--	--	--	--	--	--	--	--

(4) Period to which payment relates from
_____ to _____

(5) Amount remitted in figure:

Amount in words(Rupees.....only)

Payment on account of	Amount (in figures) Rs.
105-Value Added Tax	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

Place:

Date:

Signature of the employer or
authorised representatives

(For use in the Treasury/Bank)

1. Received payment of Rs.....

(in figures)

Rupees.....

(in words)

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

Form VAT-XIX

[See rule 39(3) of the Goa Value Added Tax Rules, 2005]

NOTICE OF RECTIFICATION OF CLERICAL OR ARITHMETICAL MISTAKE

No. Dated.....

TIN

--	--	--	--	--	--	--	--	--	--

To,

.....
.....

Whereas it has come to my notice that a clerical/arithmetical mistake has arisen in the order ofdatedpassed by(Authority) for the year/period fromto

And whereas, it is felt necessary to rectify the said clerical/arithmetical mistake and which rectification may have the effect of enhancing the assessment resultantly in extra dues of Rs.....

You are, therefore, hereby required to,-

- (i) appear in person or through authorised representative; and
- (ii) produce or cause to produce your books of accounts relating to aforesaid period in support of your objections, if any, which you may wish to raise in relation to these proceedings at(place).....(time)(date).

Kindly note that in the event of your failure to comply with the requirements hereinabove made, the appropriate order shall be passed without any further reference to you.

Place:

Date:

Seal of Assessing
Authority

Signature.....
Assessing Authority

Form VAT - XX

(See rule 44(2) of the Goa Value Added Tax Rules, 2005)

DECLARATION

(a).....

In respect of goods being imported into the State
Exported out of the State

- (1) (a) Name and complete address of the consignor
- (b) TIN number of the consignor.....
- (2) (a) Name and complete address of the consignee.....
- (b) TIN number of the consignee.....
- (3) Place from which goods dispatched.....
- (4) Destination
- (5) Description of goods

- (6) Quantity/weight.....
 (7) Value of goods.....
 (8) Consignor's invoice no. and date.....
 (9) * Mode of transport.....
 (10) Name and full address of the carrier
 (transport co. owner of the vehicle, etc).....
 (11) Railway receipt/bill of lading no. and date.....

Ideclare that to the best of my knowledge and belief, the above statements are true and correct.

Date:.....

.....
 Signature of the consignor or his
 authorised agent

(12) In the case of transport by road, following details should be furnished by the Transport Company:

- (a) Details of the vehicle with its number.

 (b) Name and address of the driver of the vehicle.

 (c) Name and full address of the person incharge of the goods

I,being thedeclare that to the best of my knowledge and belief the above statements are true and correct.

.....
 (Signature or thumb impression of
 the driver or the person in charge
 of goods)

.....
 (to be completed in the office of Check-Post)

Name of the Check-Post.....

Date and time of arrival of the
 Vehicle carrying the goods at
 Check-Post.....

Certified that I have checked the goods above mentioned.

.....
 Officer in charge of the
 Check-Post:

.....
 (Signature)

Note: To be filled in triplicate

(a) here mention the words 'original', 'duplicate' and 'triplicate'

Form VAT – XXI

[See rule 56 of the Goa Value Added Tax Rules, 2005]

APPLICATION FOR ENROLLMENT AS A SALES TAX PRACTITIONER

To,

The Commissioner of Commercial Taxes,
Panaji.

I, _____ (address of the office/residence) _____
hereby apply for enrolment of my name in the list of Sales Tax Practitioner under Rule 56 of the
Goa Value Added Tax Rules, 2005.

I, declare that I am qualified to attend before any Commercial Taxes Authorities under
section 82 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005), in accordance with Rule 56
of the said Rules, in that-

(1) I am retired Officer of the Sales Tax Department/Commercial Taxes Department of
_____ State and while in service I had worked as _____
which is a post not lower in rank than that of Sales Tax Inspector/Commercial Tax Inspector and
that I have retired from service on superannuation/voluntary retirement before one year.

(2) I state that I possess the qualification mentioned in Rule 56 of the Goa Value Added
Tax Rules, 2005. Certified copies of certificates/degree/diploma, etc. alongwith originals and 2
copies of my latest photographs are enclosed.

The above statements are true to the best of my knowledge and belief.

The original documents sent herewith be returned to me on verification.

Place:

Date:

Signature of the applicant

Encl: As above

ACKNOWLEDGMENT

Received an application in Form VAT – XXI from _____ alongwith enclosures
stated below for enrolment under Rule 56 of the Goa Value Added Tax Rules, 2005.

Enclosures received:

- 1.
- 2.
- 3.

N.B. Originals will be returned on verification

Place:

Date:

Serial No.

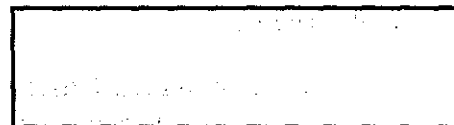
Receiving Officer

GOVERNMENT OF GOA
COMMERCIAL TAXES DEPARTMENT
PANAJI - GOA
Form VAT - XXII

[See rule 56(6) of the Goa Value Added Tax Rules, 2005]

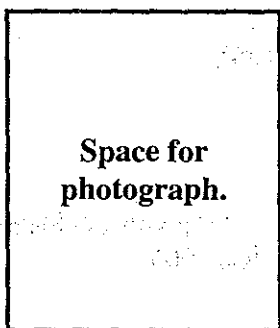
CERTIFICATE OF ENROLLMENT

This is to certify that within signed



*Shri/Smt./.....having
his/her office/residence at.....
.....has been enrolled under No.....as Sales
Tax Practitioner under section 82 of the Goa Value Added Tax Act,
2005 (Act 9 of 2005) read with rule 56 of the Rules framed thereunder.*

Space for
photograph.



(
Commissioner of Commercial Taxes

- N. B.:** 1. This certificate needs to be produced before the Commercial Taxes Authorities on demand.
2. The practitioner shall quote his enrolment No. in the authority letter to be produced to Commercial Taxes Authorities.

Form – VAT XXIII

(See rule 41 of the Goa Value Added Tax Rules, 2005)

CERTIFICATE OF RECOVERY OF ARREARS

- (1) Full Name and address of the defaulter;
- (2) TIN

--	--	--	--	--	--	--	--	--	--
- (3) The name of the person or persons, if any, responsible for the payment of amount due;
- (4) The sum to be received;
- (5) Period to which the sum relates;
- (6) The provisions of law under which the sum is recoverable as an arrears of land revenue;
- (7) The process by which the sum may be recovered
- (8) The property against which the process may be executed;
- (9) The head of account to which the amount should be credited; and
- (10) Any other information relevant for the purpose of recovery of the arrears.

(Seal of Appropriate
Assessing Authority)

Signature _____
Appropriate Assessing Authority
_____ Ward.

Dated

To,

Form VAT – XXIV

[See rule 14(v)]

Application by an Employer for the grant of Registration under Section 28(1) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

To,
The Appropriate Assessing Authority,
_____ Ward.

- (1) Name of the Employer :
- (2) Permanent address of the Employer :
- (3) Nature of works contracts awarded :
- (4) Value of the works contracts awarded:
- (5) Date of tax deduction at source :
- (6) Date of crediting contractor's accounts towards the payment of tax deducted at source :

Place:

Date:

Signature of the Employer

FORM VAT-XXV

[See rule 15(2)]

Registration Certificate for an Employer.

Registration No.:

(1) Name of the employer:

(2) Permanent address of the employer:

(3) TIN, if any:

(4) Nature of Works Contract:

(5) Date of validity of Registration Certificate: From _____ to _____

Place:

Date:

Signature of Assessing Authority

(Seal of Assessing Authority)

RENEWAL

Date of renewal	Period to which renewed	Signature of Appropriate Assessing Authority

Form VAT – XXVI

[See rule 9(1)]

**APPLICATION FOR REFUND OF TAX UNDER SECTION 34(1) OF THE GOA VALUE
ADDED TAX ACT, 2005(Act 9 of 2005)**

(1) Name and address of the applicant dealer(exporter).....

(2) TIN (3) Quarter/period during which sales are made and in respect of
which the refund is claimed.....

(4) Amount of refund claimed.....

(5) Details of sales (a separate Annexure to be attached in the following proforma):

Sr. No.	Sale Invoice		Description of goods	Quantity	Sale price of goods	Name and address of the purchaser	Mode of dispatch with supporting documents	Mode of Payment.
	No.	Date						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(6) Details of purchases of goods made within the State against the Tax Invoices related to
aforesaid sale of goods (a separate Annexure to be attached in the following proforma).

Sr. No.	Dealer from whom goods purchased (Name & address)	TIN	Tax Invoice		Description of goods
			No.	Date	
(1)	(2)	(3)	(4)	(5)	(6)

Quantity	Price of goods	Tax Charged	Purpose of purchase i.e. for use in manufacture or for resale.
(7)	(8)	(9)	(10)

(7) The return for aforesaid period in Form VAT – VIII and in Form I under the Central Sales Tax (Registration and Turnover) Rules, 1957 are filed separately.

DECLARATION

I, hereby, declare that the above particulars are true to the best of my knowledge and belief. Further, I declare that no application for refund in respect of the present claim has made earlier.

Place:

Date:

Signature of the dealer or his
authorised representative.

Status.....

FORM VAT – XXVII

[See rule 25(2) of the Goa Value Added Tax Rules, 2005]

QUARTERLY STATEMENT OF TAX DEDUCTED AT SOURCE FOR THE PERIOD FROM
_____ TO _____

- (1) Name and address of the Employer :
(2) Registration number of the Employer:
(3) TIN if any :
(4) Total amount of payments made during the quarter Rs. _____ chalan/scroll
no.....dtd.....
(5) Total amount of tax deducted at source Rs. _____
(6) Details of remittance :

<u>Sr. No.</u>	<u>Name & address of the contractor</u>	<u>TIN</u>	<u>Period</u>	<u>TDS Amount</u>
----------------	---	------------	---------------	-------------------

* enclose separate statement if necessary

DECLARATION

I, _____ do hereby solemnly declare that to the best of my knowledge and belief, the information furnished hereinabove is true and complete.

Place:

Date:

Signature of the employer or his representative

Form VAT – XXVIII

[See rule 25(2)(iv) of the Goa Value Added Tax Rules, 2005]

REGISTER FOR TAX DEDUCTION AT SOURCE MADE UNDER SECTION 28 OF THE GOA
VALUE ADDED TAX ACT, 2005 (Act 9 of 2005)

Sr.No. of certificate of tax deduction at source	To whom issued with his TIN	Date of issue	Amount for which issued	Chalan/Scroll no. and date of remittance of the amount in Government Treasury	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Form VAT – XXIX

(See rule 5(1) of the Goa Value Added Tax Rules, 2005)

Application for claim of reimbursement of tax paid on purchases made by specialized agencies of
UNO, etc. under sub-section (1) of section 6 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

To,
The Commissioner of Commercial Taxes,
Government of Goa,
Panaji Goa.

Sir,

I(name and designation of the officer signing the application) of
the, do hereby apply for reimbursement of tax collected on the purchases of goods
made by me/us specified in the invoice /cash memo no.....dated.....of Shri/M/s
who is/are registered dealer under the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

My/our Bank Account in India is under No.....and the payment towards such
reimbursement of tax be made payable by demand draft to be credited to the said Bank Account.

Invoice/Cash Memo relating to the said purchases is enclosed in original.

Place:

Signature of authorised officer

Status & Office seal_____

Date:

Name & Address of the
Purchasing Official_____

Enclosed: invoice/cash memo
(in original)

(Original/Duplicate/Triplicate/Quadruplicate)

Form VAT – XXX

[See rule 57]

DECLARATION

(Under Entry (23) of Schedule 'B' to the Goa Value Added Tax Act, 2005)(Act 9 of 2005)

Sr.No:

Year :

I(name),.....(designation/status) of M/s
 (name and address of purchasing dealer) on behalf of the said purchaser do hereby declare that:-

(1) I/We am/are registered dealer holding TIN [] [] [] [] [] [] [] [] [] [] and that the
 registration granted to me/us is in force as on this date.

(2) The goods specified in the Tax Invoice No.dated.....of M/s
 holder of TIN [] [] [] [] [] [] [] [] [] [] have been purchased by me/us as Capital goods
 as defined in the Goa Value Added Tax Act, 2005 (Act 9 of 2005) and that they are properly
 recorded in our books of accounts.

I/we hereby declare that whatever stated above is true to the best of my/our knowledge and
 belief.

Date: Signature.....

Place: Status.....

N.B.: To be issued in quadruplicate. The 'original' and the 'duplicate' shall be made over by the purchasing dealer to
 the selling dealer out which the 'original' shall be forwarded by the selling dealer to his Assessing Authority
 alongwith the return.

The 'duplicate' shall be retained by the selling dealer for his record. The 'triplicate' shall be sent by the
 purchasing dealer immediately on its issue to the Commissioner keeping the 'quadruplicate' for his record.

Form VAT – XXXI

[See rule 12 of the Goa Value Added Tax Rules, 2005]

**APPLICATION FOR RAISING OBJECTION AS TO THE JURISDICTION
OF ANY OFFICER OR PERSON**

Name and address of the dealer

.....

TIN [] [] [] [] [] [] [] [] [] []

To,

.....

I/We am/are in respect of your notice under reference no.....dated..... requiring
 me/us to

In this regard I/Weobject to your jurisdiction for the issue of the said notice to
 me/us on the following ground (may be recorded in separate sheet if the space is insufficient)

A certified copy of the notice in respect of which the jurisdiction has been objected is enclosed.

Prescribed fees of Rs. 100/- are paid by way of court fee stamp affixed on this application.

Place:

Signature.....

Name of the person signing.....

Date:

Relation with dealer or persons

Form VAT -XXXII

[See rule 56 (7) of the Goa Value Added Tax Rules, 2005]

LETTER OF AUTHORITY

Ihereby authorise Shri/Smt.....Sales Tax Practitioner /Chartered Accountant/Legal Practitioner/Cost Accountant/Company/Secretary/Employee/Relative to represent me/us before(Authority under the Act) in connection with the proceeding under the Goa Value Added Tax Act, 2005 (Act 9 of 2005) or rules made thereunder in respect of the period from to..... and whatever explanation or statement he gives or makes on my/our behalf shall be binding on me/us.

Date :

Signature:

Place:

Status :

I do hereby declare that I am Sales Tax Practitioner,duly qualified under section 82 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) and that I agree to attend and represent Shri/M/s.....in the proceeding beforein respect of the period fromtoand that I shall state the facts correctly and give true explanation to the best of my knowledge and belief.

Date :

Signature:.....

Place:

Enrollment No. if any.....

Notification

4/5/2005-Fin (R&C)(3)

In exercise of the powers conferred by sub-rule (2) of rule 1 of the Goa Value Added Tax Rules, 2005 (hereinafter referred to as the "said Rules"), the Government of Goa hereby appoints the 1st day of April, 2005, as the date on which the said Rules shall come into force.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Panaji, 31st March, 2005.

Notification

No.4/5/2005-Fin(R&C)(6)

In exercise of the powers conferred by sub-section (8) of section 9 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby specifies six months as the period and 1st day of July, 2005 as the date, for the purposes of said sub-section (8) of section 9 of the said Act.

During the said period input tax credit shall be proportionately apportioned.

This Notification shall come into force with effect from 1st April, 2005.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2005.

Notification

No.4/5/2005-Fin(R&C)(9)

In pursuance of entry (53) of Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005), the Government of Goa hereby notifies the following Industrial inputs and packing materials as specified in the Annexure herebelow, for the purposes of said entry (53), namely:-

Annexure

Sr. No.	Heading No.*	Sub-Heading No.*	Description
(1)	(2)	(3)	(4)
1.	15.10	.....	Animal (Including fish) fats and oils, crude, refined or purified.
2.	15.06	....	Glycerol, Crude, Glycerol Waters and Glycerol lyes.
3.	15.07	....	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermacell, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
4.	15.08	....	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.
5.	17.02	....	Liquid glucose (non medicinal).
6.	....	2204.1	Denatured ethyl alcohol of any strength.
7.	26.02	....	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% of more, calculated on the dry weight.
8.	26.03	....	Copper ores and concentrates.
9.	26.04	....	Nickel ores and concentrates.
10.	26.05	....	Cobalt ores and concentrates.
11.	26.06	....	Aluminium ores and concentrates.
12.	26.07	....	Lead ores and concentrates.
13.	26.08	....	Zinc ores and concentrates.

(1)	(2)	(3)	(4)
14.	26.09	....	Tin ores and concentrates.
15.	26.10	....	Chromium ores and concentrates.
16.	26.11	....	Tungsten ores and concentrates.
17.	26.12	....	Uranium or Thorium ores and concentrates.
18.	26.13	....	Molybdenum ores and concentrates.
19.	26.14	....	Titanium ores and concentrates.
20.	26.15	....	Niobium, tantalum, Vanadium or Zirconium
21.	26.16	....	Precious metal ores and concentrates.
22.	26.17	....	Other ores and concentrates.
23.	26.18	....	Granulated slag (slag sand) from the manufacture of iron or steel.
24.	....	2707.10	- Benzole.
25.	....	2707.20	- Toluole.
26.	....	2707.30	- Xyole.
27.	....	2707.40	- Naphthalene.
28.	....	2707.50	- Phenois.
29.	....	2707.60	- Creosole oils.
30.	....	2710.90	- Normal Paraffin
31.	....	2711.12	- Butadine
32.	....	2714.10	- Bitumen
33.	28.01	....	Fluorine, Chlorine, Bromine and Iodine.
34.	28.02	....	Sulphur, sublimed or precipitated; colloidal sulphur.
35.	28.03	....	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
36.	28.04	....	Hydrogen, rare gases and other non-metals.
37.	28.05	....	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed; mercury.
38.	28.06	....	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.
39.	28.07	....	Sulphuric acid and anhydrides thereof; Oleum.
40.	28.08	....	Nitric acid; sulphonitric acids.
41.	28.09	....	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids.
42.	28.10	....	Oxides or boron; boric acids.
43.	28.12	....	Halides and halide oxides of non-metals.
44.	28.13	....	Sulphides of non-metals; commercial phosphorus trisulphide.

(1)	(2)	(3)	(4)
45.	28.14	....	Ammonia, anhydrous or in aqueous solution
46.	28.15	....	Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash); peroxides of sodium or potassium.
47.	28.16	....	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
48.	....	2818.10	Aluminium hydroxides
49.	28.19	....	Chromium oxides and hydroxides.
50.	28.20	....	Manganese oxides.
51.	....	2821.10	-Iron oxides and hydroxides.
52.	28.22	....	Cobalt oxides and hydroxides; commercial cobalt oxides.
53.	28.23	....	Titanium oxide.
54.	28.25	....	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
55.	28.26	....	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
56.	28.27	....	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
57.	28.29	....	Chlorates and Perchlorates; Bromates and Perbromates; iodates and periodates.
58.	28.30	....	Sulphides; Polysulphides.
59.	28.31	....	Dithionites and sulfoxylates.
60.	28.32	....	Sulphides; thiosulphates.
61.	....	2833.10	-Copper sulphate.
62.	28.34	....	Nitrites, nitrates.
63.	28.35	....	Phosphinates (hypophosphites), phosphonates (phosphates); phosphates and polyphosphates.
64.	28.36	....	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
66.	28.37	....	Cyanides, cyanide oxides and complex cyanides.
66.	28.38	....	Fulminates, cyanates and thiocyanates.
67.	28.40	....	Borates ; Peroxoborates (perborates).
68.	....	2841.10	-Sodium dichromate.
69.	....	2841.20	-Potassium dichromate.
70.	28.44	....	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
71.	28.45	....	Isotopes other than those of heading No. 28.44, compounds, inorganic or organic of such isotopes, whether or not chemically defined.

(1)	(2)	(3)	(4)
72.	28.46	....	Compounds, inorganic or organic, of rare earth metals of yttrium or scandium or of mixtures of these metals.
73.	28.48	....	Phosphides, whether or not chemically defined, excluding ferrophosphorus.
74.	....	2849.10	-Calcium Carbide.
75.	....	2901.90	Ethylene, Propylene.
76.	29.02	....	Cyclic Hydrocarbons.
77.	29.03	....	Halogenated, derivatives of Hydrocarbons.
78.	29.04	....	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
79.	....	2905.10	Methanol
80.	....	2905.90	Di-Ethylene Glycol, Mono Ethylene Glycol, Triethylene Glycol, Ethylene Glycol, Heavy ethylene Glycol.
81.	29.06	....	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives.
82.	29.06	....	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenolalcohols.
83.	29.09	....	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives.
84.	29.10	....	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
85.	....	2910.00	Ethylene Oxide.
86.	29.11	....	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
87.	29.12	....	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
88.	29.13	....	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.
89.	29.15	....	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
90.	29.16	....	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
91.	29.17	....	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
92.	29.18	....	Carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives.

(1)	(2)	(3)	(4)
93.	29.19	....	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
94.	29.20	....	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, suphonated, nitrated or nitrosated derivatives.
95.	29.21	....	Amine-function compounds.
96.	29.22	....	Oxygen-function amino-compounds.
97.	29.23	....	Quaternary ammonium salts and hydroxides; lecithins and other phosphominalipids.
98.	29.24	....	Carboxamide-function compounds; amidefunction compounds of carbonic acid.
99.	29.25	....	Carboxamide-function compounds (including saccharin and its salts) and imine function compounds.
100.	29.26	....	Nitrile-function compounds.
101.	29.27	....	Diazo-, Azo-or azoxy-compounds.
102.	29.28	....	Organic derivatives of hydrazine or of hydroxylamine.
103.	29.30	....	Organo-sulphur compounds.
104.	29.31	....	Ethylene Diamine Tetra acetic Acid, Nitrillo Triacetic Acid and their Derivatives.
105.	29.32	....	Heterocyclic compounds with nitrogen heteroatom(s) only.
106.	29.33	....	Heterocyclic compounds with nitrogen heteroatom(s) only.
107.	29.34	....	Nucleic acids and their salts; other heterocyclic compounds.
108.	29.35	....	Sulphonamides.
109.	29.38	....	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
110.	29.39	....	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
111.	29.42	....	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives.
112.	32.01	....	Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives.
113.	32.02	....	Synthetic organic tanning substances; Inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.
114.	32.03	....	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin as specified in Note 2 to this Chapter.
115.	32.04	....	Synthetic organic colouring matter, whether or not chemically defined; preparations based on systhetic organic

(1)	(2)	(3)	(4)
			colouring matter as specified in Note 2 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
116.	32.05	....	Colour lakes; preparations based on colour lakes, as specified in Note 2 to this chapter.
117.	....	3207.10	Glass frit and other glass, in the form of powder, granules or flakes.
118.	32.11	....	Prepared driers.
119.	....	3215.90	Printing ink whether or not concentrated or solid.
120.	35.01	....	Casein, cascinate and other Casein
121.	35.07	....	Enzymes; prepared enzymes not elsewhere specified or included.
122.	38.01	....	Artificial graphite; colloidal or semicollodial graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semi-manufacturers.
123.	38.02	....	Activated carbon, activates natural mineral products, animal black, including spent animal black.
124.	38.04	....	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.
125.	38.06	....	Rosin and resin acids, and derivatives thereof, rosin spirit and rosin oils, run gums.
126.	38.07	....	Wood tar, wood tar oils, wood creosotic, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
127.	38.09	....	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in textile, paper, leather or like industries, not elsewhere specified or included.
128.	38.12	....	Prepared rubber accelerators, compounded plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilizers for rubber or plastics.
129.	38.14	....	Reducers and blanket wash/roller wash used in the printing industry.
130.	38.15	....	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
131.	38.17	....	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading No. 27.07 or 29.02.

(1)	(2)	(3)	(4)
132.	38.18	....	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
133.	38.23	....	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols.
134.	....	3824.90	Retarders used in the printing industry.
135.	....	3901.10	LLDPE/LDPE
136.	....	3901.20	HDPE
137.	39.02	....	Polymers of propylene or of other olefins, in primary forms.
138.	....	3904.10	PVC
139.	39.06	....	Acrylic polymers in primary forms.
140.	39.07	....	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyliesters and other polyesters, in primary forms.
141.	....	3907.60	Polyethyene Terephthalate Chips.
142.	39.08	....	Polyamides in primary forms.
143.	39.09	....	Amino-resins polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
144.	39.10	....	Silicones in primary forms.
145.	39.11	....	Petroleum resins, coumarone-indene resins, polyterpenes, polysuophides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms.
146.	39.12	....	Cellulose and its chemical derivatives, and cellulose others, not elsewhere specified or included in primary forms.
147.	39.13	....	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
148.	39.14	....	Ion-exchangers based on polymers of heading Nos. 39.01 to 49.13. in primary forms.
149.	39.19	....	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
150.	....	3920.32	Flexible plain films.
151.	39.23	....	Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers lids, caps of plastics (but not including insulated ware).
152.	40.01	....	Natural Rubber, balala, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.

(1)	(2)	(3)	(4)
153.	40.02	....	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.
154.	40.03	....	Reclaimed rubber in primary forms or in plates, sheets or strip.
155.	40.05	....	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No. 40.06.
156.	47.01	....	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
157.	48.19	....	Carions (including flattened or folded cartons) boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.
158.	48.21	....	Paper printed labels and paperboard printed labels.
159.	48.23	....	Paper self adhesive tape and printed wrappers used for packing.
160.	....	5402.42	Partially Oriented Yarn, Polyester Texturised yarn and waste thereof.
161.	....	5503.20	Polyester Staple Fibre and Polyester Staple Fibre Fill.
162.	....	5505.10	Polyester Staple Fibre waste.
163.	....	6305.10	Sacks and bags of a kind used for the packing of goods, of jute or of other textile based fibres of heading No. 53.03.
164.	70.07	....	Carboys, bottles, Jars, phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of glass.
165.	83.09	....	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.

*With reference to the Chapters under the Central Excise Tariff Act, 1985(Central Act 5 of 1986)

This Notification shall come into force with effect from 1st April, 2005.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2005.

Notification

4/5/2005-Fin(R&C)(13)

In terms of the provisions of sub-section (2) of section 89 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) and in partial modification of the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2003, the Government of Goa is hereby pleased to frame the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005, as follows, namely:-

1. *Short title, application and commencement.*-
(1) This Scheme may be called the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005.

(2) It shall apply to the industrial units eligible as per provisions of this Scheme in the entire State of Goa.

(3) It shall come into force on 1st day of April, 2005.

2. *Definitions.*- (A) In this Scheme, unless the context otherwise requires:-

(a) "*balance un-expired period*" means the period during which the eligible unit is entitled for benefit of exemption in terms of entry 68 or entry 85 of the Second Schedule appended to the earlier law (hereinafter referred to as the "said entry") and/or under notifications issued under sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) (hereinafter referred to as the "said notification") or to whom the said benefit is extended by any Government order, reduced by the period during which the benefit of exemption is availed by the said unit, if any, under aforesaid entries and/or notifications or Government order;

(b) "*eligible unit*" shall mean and include:-

(i) the industrial unit in Small Scale, Medium Scale and Large Scale sectors which is entitled for benefit under the said entry or under the said notification or under specific Government Order extending the benefit;

(ii) the industrial unit which has gone in production on or before 31-3-2002, but found to be not eligible for the benefit of said entry or said notification on account of non-fulfill-

ment of any of the conditions specified therein and to which the benefit of the said entry or notification is extended under a Government order. The benefit of this Scheme to such unit shall be from the date of the Government order or such date as may be specified therein;

(c) "*earlier law*" means the Goa Sales Tax Act, 1964 (Act 4 of 1964) as amended from time to time and includes enactments which have validated anything done or omitted to be done under any of the above mentioned laws;

(d) "*implementing agency*" means the Department of Commercial Taxes;

(e) "*period of entitlement*"- (i) in respect of an eligible unit, other than those specified in Schedule hereto, means the balance unexpired period computed on 31-3-2005;

(ii) in respect of units specified in Schedule appended hereto, means the following period:-

- | | |
|--|--|
| (i) Small Scale Industrial unit availing exemption as on 31-3-2005 under entry 68 of Second Schedule appended to the earlier law. | - 10 years reduced by the period during which the exemption is availed by the unit under the earlier law subject to maximum of five years. |
| (ii) Medium Scale/Large Scale Industrial units availing exemption as on 31-3-2005 under entry 85 of the Second Schedule appended to the earlier law. | - 5 years reduced by the period during which the exemption is availed by the unit under the earlier law. |

Explanation- In working out period of entitlement, fraction of a day, if any, shall be ignored.

(f) "*return*" means the return required to be filed under the Goa Value Added Tax Act, 2005 or under the Central Sales Tax Act, 1956 (incase the eligible unit exercised option to get covered under the Scheme).

(g) "*tax liability*" means the following:-

(i) net tax payable under the Goa Value Added Tax Act, 2005 during the period of entitlement on the sales of goods covered by the said entry and/or Government Order and/or;

(ii) sales tax payable under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) during the period of entitlement on the sales of goods covered by the said notification and/or Government Order;

(h) "net present value (NPV)" means the amount equal to 25% of tax liability during the period of entitlement;

(i) "appointed day" means the day on which the Goa Value Added Tax Act, 2005 (Act 9 of 2005) shall come into force;

(j) "earlier scheme" means the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2003;

(B) Words and expressions used in this scheme and not defined but defined in the Act shall have the same meaning respectively assigned to them under the Act.

3. *Scope of Scheme.*- This Scheme is in lieu of exemption available and availed on the appointed day under the said entry and/or the Government order, as the case may be under the earlier law.

In respect of Government Notification issued under sub-section (5) of section 8 of the Central Sales Tax Act, 1956 the eligible unit may exercise option either to continue the exemption subject to condition specified in the said notification including production of Form "C"/"D" or to opt for the benefit under this Scheme. The option once availed is irrevocable.

4. *Eligibility.*- The industrial units which are entitled for availing the benefit of the said entry and/or said notification or under the Government order extending the benefit shall be eligible for the benefit of this Scheme from the date of filing of declaration if such declaration is filed within 30 days from the appointed day and that it will take effect from the said date i.e. appointed day.

The declaration shall be in the Form I specified hereto with supporting documents. An acknowledgement in Form II as specified hereto shall be issued by the Officer authorised for the purpose by the Commissioner. In cases of Government Order extending the said benefit, eligibility of such unit shall be subject to the conditions specified in the said Order.

Those units which are already availing the benefit under the earlier Scheme may exercise

option within 30 days from the appointed day whether they would like to continue in the Scheme in relation to inter-state sales or would like to avail exemption under sub-section (5) of section 8 of the Central Sales Tax Act, 1956. In case such unit opt for exemption then such exemption will be available for balance unexpired period reduced by additional 15% allowed under the earlier Scheme. In case they opt to be in the Scheme, the terms of earlier Scheme shall be applicable including period of benefit.

5. *Quantum of benefit.*- The quantum of benefit under this Scheme will be equal to the tax liability during the period of entitlement reduced by NPV (Net Present Value).

6. *Discharge from deferred tax liability.*- The payment of Net Present Value will discharge the industrial unit from any obligation under the Goa Value Added Tax Act, 2005 and/or the Central Sales Tax Act, 1956, as the case may be, towards payment of the balance tax during the period of entitlement to the extent it is payable under the Scheme.

7. *Effect of non-payment of Net Present Value.*- In the event of non-payment of Net Present Value, the implementing agency shall recover the respective amount with interest at 15% per annum of Net Present Value defaulted. Further, the amount in default with accrued interest shall be recovered as arrears of land revenue.

8. *Procedure for availing benefit of the Scheme.*- The eligible units shall make a declaration to the Commissioner of Commercial Taxes in the Form I specified hereto, enclosing therewith the following documents:-

(i) the Certificate of registration/acknowledgement of IEM/Letter of intent;

(ii) last assessment order and copies of quarterly returns filed for the previous year;

(iii) declaration stating the date of first sale effected;

(iv) description of the goods manufactured, processed or assembled.

On receipt of the declaration, the Commissioner of Commercial Taxes if he has reason to believe that the declaration so furnished is factually incorrect or deficient, he shall issue a deficiency

memo calling for compliance within 30 days and in the event of non-compliance or if the details furnished therein are proved to be incorrect, he shall make an order withdrawing the benefit under the Scheme, after giving an opportunity of hearing to the declarant.

The eligible unit will be entitled to charge tax at appropriate rate and effect payment of net present value. In the returns to be filed under the Goa Value Added Tax Act, 2005, such unit shall indicate the amount of tax paid by way of net present value and will also show the amount of tax liability deferred and discharged under clause 6.

9. Restriction on issue of invoice and for claiming input tax credit on goods manufactured by industries covered under the Scheme:

The invoice issued by the eligible unit covered by the Scheme shall be 'Restrictive Tax Invoice'. Input tax credit shall be admissible against it to the extent the goods are sold within the State. In the event of inter-state sales of such goods by any of the subsequent seller, the input tax credit shall be restricted to the actual output tax payable on such inter-state sales or input tax paid on such goods, whichever is lower. The input tax credit shall not be admissible if goods are dispatched by way other than sales, by the subsequent dealer/dealers.

The eligible unit shall specifically mention in the invoice the following:-

"Goods covered hereinunder are manufactured by eligible unit coming under

the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005. Input tax credit restricted to local sales only".

10. Statement of Restrictive Tax Invoice issued:- The eligible unit shall furnish a statement of tax invoice issued (alongwith quarterly return) during the period in Form III appended hereto.

11. Saving.— Notwithstanding anything contrary contained in this Scheme, the units which are availing the benefit as on appointed day under the earlier Scheme, such units shall continue to avail the benefit in same terms applicable to them under the earlier Scheme except those units which opt for exemption under notification issued under sub-section (5) of section 8 of the Central Sales Tax Act, 1956.

12. Earlier Scheme.— The Earlier Scheme shall stand modified from the appointed day, to the extent as provided in this Scheme.

SCHEDULE

[See clause 2(e)(ii)]

(1) Units manufacturing or processing Indian Made Foreign Liquor including beer and wines as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964).

(2) Units manufacturing country liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964).

FORM - I

Declaration under "the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005"

(See clause 4 and 8)

DECLARATION

In accordance with "the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005 notified by the Government under Notification No. _____ dated _____, I _____ (name) on behalf of the industrial unit _____, hereby make the following declaration:

(1) That I/we would like to avail the benefit of "the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005" (hereinafter referred to as "said Scheme") as notified under No. _____ dated _____

- (2) That I/we have read and understood the contents of the said Scheme and I/we undertake to abide by provisions thereof.
- (3) That as per relevant entry 68 and 85 of the Second Schedule appended to the earlier law or/and Government Notification or order my/our industrial unit is entitled for exemption benefit for _____ years commencing from _____.
- (4) That my/our industrial unit is registered with appropriate authority and the details are as stated below:
- (a) Name and address of the unit alongwith name and address of the proprietor/partner/director: _____
- (b) SSI Registration No./Industrial licence No. DGTD registration No. and date/Acknowledgement No. from Entrepreneurial Assistance Unit, Secretariat of Industrial Approvals, Department of Industrial Development, Ministry of Industry, Government of India: _____
(certified copy to be enclosed)
- (c) Date of commencement of production: _____
(certificate to be enclosed)
- (d) No. of Registration Certificate under the earlier law i.e. Goa Sales Tax Act, 1964 (Act 4 of 1964), under the Central Sales Tax Act, 1956 (Central Act 74 of 1956): _____
- (e) Description of goods manufactured/processed/assembled: _____
- (f) Date of first sale of goods manufactured/processed/assembled: _____
- (g) Period of exemption under entry 68/85 of Second Schedule appended to the earlier law: _____ to _____
- (h) The balance period of exemption available as on the appointed day: _____
- (5) I/we hereby declare that the unit is not of high polluting nature as declared by the Central Government and included in the Annexure appended to entry No. 68 and 85 of the Second Schedule to the earlier law.

I/we hereby declare that the Industrial unit run by me/by us is of high polluting nature falling under category _____ as declared by Central Government and included in the Annexure appended to entry 68 and/or 85 of the Second Schedule to the earlier law and that Government has extended the benefit of exemption to the unit vide Order No. _____ dated _____.

- (6) Year-wise details of benefit under entry 68 or 85 of Second Schedule to the Goa Sales Tax Act and/or under section 8(5) of the Central Sales Tax Act as claimed/assessed in respect of my/our unit is as under:

<i>Year</i>	<i>Turnover claimed/assessed under Entry 68/85 of the Second Schedule of the Goa Sales Tax Act, 1964 and/or notification under section 8(5) of the Central Sales Tax Act, 1956</i>	<i>Notional Tax liability</i>
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- i.
- ii.
- iii.
- iv.
- v.

(7) I/we declare that in terms of the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005, I/we are entitled for its benefit upto _____.

I/we, hereby declare, that what is stated by me/us above is true as per information derived from my/our record, which I/we believe to be correct.

(Signature of Declarant)

Name in block letters _____

(Status) Prop./Chairman/M.D./Partner

FORM II

Acknowledgement-cum-Order

(See Clause 4)

I, _____ Commercial Tax Officer, authorized by the Commissioner of Commercial Taxes, hereby acknowledge the receipt of declaration filed by _____ under the 'Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005 on _____ in respect of industrial unit under the name _____ registered with the Commercial Tax Department under No. _____ under the Goa Sales Tax Act, 1964 and under No. _____ under the Central Sales Tax Act, 1956 and under TIN _____.

The declarant on the basis of this declaration is authorized to charge tax under the Goa Value Added Tax Act, 2005 and/or under the Central Sales Tax Act, 1956 at appropriate rate and avail the benefit of the Scheme.

The declarant industrial unit is required to file quarterly returns as per provisions of the Goa Value Added Tax Act, 2005 and/or the Central Sales Tax Act, 1956 and effect payment of Net Present Value, accordingly.

The benefit under the 'Goa Value Added Tax Deferment-cum-Net Present Value Compulsory payment Scheme, 2005 hereby allowed, is liable to be withdrawn in the event of any of the details furnished in the declaration are proved to be incorrect or in the event of non-compliance within the time stipulated in the deficiency memo, if issued.

Place:

Date:

(Signature of Commercial Tax Officer)

authorised by the Commissioner of Commercial Taxes

FORM III

(See clause 10 of the Scheme)

Statement of Restrictive Tax Invoices issued:

Sr. No	Invoice No. & date	Name of the purchasing dealer	TIN of purchasing dealer	Amount of sale	Tax amount	Description of goods sold	Remarks
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By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st, March, 2005.